

## DAFTAR PUSTAKA

- Adiko, R. G., Astuty, W., & Hafisah, H. (2019). Pengaruh Pengendalian Intern, Etika Auditor, Dan Good Corporate Governance Terhadap Pencegahan Fraud Pt. Inalum. *Jurnal Akuntansi Dan Keuangan Kontemporer (JAKK)*, 2(1), 52–68.
- Agarwal, G. K., & Medury, Y. (2011). Good governance a tool to prevent corporate fraud. *International Journal of Commerce, Bussines and Management*, 2(6), 318–327.
- Andypratama, L. W. (2013). Penerapan prinsip-prinsip good corporate governance pada perusahaan keluarga: Studi deskriptif pada distributor makanan. *Agora*, 1(1), 141–151.
- Association of Certified Fraud Examiners. (2017). *Survai Fraud Indonesia. ACFE Indonesia Chapter*. <https://doi.org/https://doi.org/10.1201/9781315178141-3>
- Association of Certified Fraud Examiners (ACFE) Indonesia. (2020). *Survei Fraud Indonesia 2019. Acfe Indonesia Chapter*, 1–76.
- Ayagre, P., & Aidoo-Buameh, J. (2014). Whistleblower reward system implementation effects on whistleblowing in organisations. *European Journal of Accouting, Auditing, and Finance Research*, 2(1), 80–90.
- Beneish, M. D., Lee, C., & Nichols, D. C. (2012). Fraud detection and expected returns. *Available at SSRN 1998387*.
- Beritasatu. (2020). *GCG di BUMN*. <https://www.beritasatu.com/tajuk/7031/gcg-di-bumn>
- Cahyo, M. N., & Sulhani, S. (2017). Analisis Empiris Pengaruh Efektifitas Komite Audit, Efektifitas Internal Audit, Whistleblowing System, Pengungkapan Kecurangan dan Reaksi Pasar. *Jurnal Dinamika Akuntansi Dan Bisnis*, 4(2), 249–270.
- Chapple, L., Ferguson, C., & Kang, D. (2009). Corporate governance and misappropriation. *Journal of Forensic and Investigative Accounting*, 1(2), 1–26.
- CNNINDONESIA. (2020). *Lima Eks Pejabat Waskita Karya Didakwa Rugikan Negara Rp202 M*. <https://www.cnnindonesia.com/nasional/20201210203729-12-580703/lima-eks-pejabat-waskita-karya-didakwa-rugikan-negara-rp202-m>.
- Cressey, D. R. (1953). *Other people's money; a study of the social psychology of embezzlement*.
- Desa, D., Putu, N., Paramitha, Y., Adiputra, I. M. P., Studi, P., Akuntansi, S., Ekonomi, J., & Ekonomi, F. (2020). *PENGARUH WHISTLEBLOWING SYSTEM , GOOD CORPORATE GOVERNANCE DAN EFEKTIVITAS PENGENDALIAN INTERNAL*. 33–42.
- Governance, K. (2008). *Pedoman Sistem Pelaporan Pelanggaran-SPP*

(*Whistleblowing System-WBS*). Jakarta.

- Herawaty, N., & Hernando, R. (2021). Analysis of Internal Control of Good Corporate Governance and Fraud Prevention (Study at the Regional Government of Jambi City). *Sriwijaya International Journal of Dynamic Economics and Business*, 4(2), 103–118.
- Hertanto, H. (2009). Mengadili Whistleblower. *Jakarta: Jaringan Advokasi Untuk Whistleblower*.
- Imam Ghozali. (2011). *Aplikasi Analisis Multivariate dengan Program SPSS Cetakan IV*.
- Jawapos. (2019). *KPK Tetapkan Dirkeu PT AP II Andra dan Staf PT INTI Sebagai Tersangka*. <https://www.jawapos.com/nasional/hukum-kriminal/02/08/2019/kpk-tetapkan-dirkeu-pt-ap-ii-andra-dan-staf-pt-inti-sebagai-tersangka/>
- Kemenkeu RI. (2021). *Pemerintah Terus Upayakan Pemulihan Ekonomi, namun Tetap Waspada terhadap Pandemi Covid*. <https://pen.kemenkeu.go.id/in/post/pemerintah-terus-upayakan-pemulihan-ekonomi,-namun-tetap-waspada-terhadap-pandemi-covid>
- Macey, M. G., & Macey, M. G. (2007). *Flow cytometry*. Springer.
- Mahendra, K. Y., Dewi, A. A. A. E. T., & Rini, G. A. I. S. (2021). Pengaruh Audit Internal dan Efektivitas Pengendalian Internal Terhadap Pencegahan Kecurangan (Fraud) Pada Bank Bumh di Denpasar. *Jurnal Riset Akuntansi Warmadewa*, 2(1), 1–4.
- Maisaroh, P., & Nurhidayati, M. (2021). Pengaruh Komite Audit, Good Corporate Governance dan Whistleblowing System terhadap Fraud Bank Umum Syariah di Indonesia Periode 2016-2019. In *Etihad: Journal of Islamic Banking and Finance* (Vol. 1, Issue 1). <https://doi.org/10.21154/etihad.v1i1.2752>
- Maliawan, I. B. D., Edy Sujana, S. E., Diatmika, I. P. G., AK, S. E., & Si, M. (2017). Pengaruh Audit Internal Dan Efektivitas Pengendalian Intern Terhadap Pencegahan Kecurangan (Fraud)(Studi Empiris Pada Bank Mandiri Kantor Cabang Area Denpasar). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 8(2).
- Mardani, M., Basri, Y. M., & Rasuli, M. (2020). Pengaruh Komite Audit, Audit Internal, Dan Ukuran Perusahaan Terhadap Pengungkapan Kecurangan Pada Perusahaan Perbankan Yang Terdaftar Di Bei 2018. *Jurnal Al-Iqtishad*, 16(1), 1–17.
- Muzdalifah, M. (2020). PENGARUH GOOD CORPORATE GOVERNANCE TERHADAP FRAUD PADA PERUSAHAAN PERBANKAN. *Amnesty: Jurnal Riset Perpajakan*, 3(1), 56–64.
- Noviani, N., Nurmala, P., & Adiwibowo, A. S. (2022). Pengaruh Gaya Kepemimpinan, Moralitas Individu, Dan Audit Internal Terhadap Risiko Fraud. *Kompartemen: Jurnal Ilmiah Akuntansi*, 19(2), 188–202.

- Puspita, D. (2021). Pengaruh Peran Komite Audit, Pelaksanaan Tata Kelola Perusahaan dan Whistleblowing System terhadap Kecurangan pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia Periode 2016-2019. *Juripol (Jurnal Institusi Politeknik Ganesha Medan)*, 4(1), 178–183.
- Raharjanti, A. I. (2018). Pengaruh Good Corporate Governance terhadap Internal Fraud pada Unit Usaha Syariah Tahun 2017. *Academica: Journal of Multidisciplinary Studies*, 2(2), 213–222.
- Saputra, A. (2017a). Pengaruh Sistem Internal , Kontrol , Audit Internal dan Penerapan Good Corporate Governance Terhadap Kecurangan ( FRAUD ) perbankan ( Studi Kasus Pada Bank Syariah Anak Perusahaan BUMN di Medan ). *Riset Dan Jurnal Akuntansi*, 1(1), 48–55.
- Saputra, A. (2017b). Pengaruh Sistem Internal Kontrol, Audit Internal dan Penerapan Good Corporate Governance Terhadap Kecurangan (Fraud) Perbankan (Studi Kasus pada Bank Syariah Anak Perusahaan BUMN di Medan). *Owner: Riset Dan Jurnal Akuntansi*, 1(1).
- Sari, P. N., & Husadha, C. (2020). Pengungkapan Corporate Governance Terhadap Indikasi Fraud Dalam Pelaporan Keuangan. *Jurnal Ilmiah Akuntansi Dan Manajemen*, 16(1).
- Sri Dewi Anggadini, A. R. K. (2017). *Akuntansi Syariah*.
- Sudarma, K. A., Purnamawati, I. G. A., & Herawati, N. T. (2019). Pengaruh Persepsi Karyawan Mengenai Budaya Kejujuran dan Whistleblowing System dalam Pencegahan Fraud pada Pt. BPR Nusamba Kubutambahan. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 10(3), 435–446.
- Suginam. (2017). Pengaruh Peran Audit Internal dan Pengendalian Intern Terhadap Pencegahan Fraud ( Studi Kasus Pada PT. Tolan Tiga Indonesia). *Riset & Jurnal Akuntansi*, 1(1), 22–28.
- Suharto, S. (2020). the Effect of Organizational Culture, Leadership Style, Whistleblowing Systems, and Know Your Employee on Fraud Prevention in Sharia Banking. *Asia Pacific Fraud Journal*, 5(1), 108. <https://doi.org/10.21532/apfjournal.v5i1.141>
- Utami, L. (2018). Pengaruh Audit Internal Dan Whistleblowing System Terhadap Pengungkapan Kasus Kecurangan (Studi Pada Perusahaan Sektor Jasa Yang Terdaftar di BEI Periode 2016-2017). *Akurasi: Jurnal Studi Akuntansi Dan Keuangan*, 1(2), 77–90.
- Utari, N. M. A. D., Sujana, E., & Yuniarta, A. (2019). Pengaruh Efektivitas Pengendalian Internal, Moralitas Individu, Dan Whistleblowing Terhadap Kecenderungan Kecurangan (Fraud) Pada Lembaga Perkreditan Desa Di Kecamatan Buleleng. *Jurnal Akuntansi Profesi*, 10(2), 33–44.
- Wells, J. C. K., Chomtho, S., & Fewtrell, M. S. (2007). Programming of body composition by early growth and nutrition. *Proceedings of the Nutrition Society*, 66(3), 423–434.

Wulandari, T. (2017). *Pengaruh Budaya Organisasi, Peran Audit internal, dan Whistleblowing System Terhadap Pencegahan Kecurangan*. Jakarta: Fakultas Ekonomi dan Bisnis UIN Syarif Hidayatullah.



## LAMPIRAN

### Lampiran 1 : Daftar Sampel Perusahaan Badan Usaha Milik Negara (BUMN) yang Terdaftar di Bursa Efek Indonesia (BEI)

No	Kode Saham	Perusahaan
1.	ADHI	PT Adhi Karya (Persero) Tbk
2.	ANTM	PT Aneka Tambang Tbk
3.	BMRI	PT Bank Mandiri (Persero) Tbk
4.	BBNI	PT Bank Negara Indonesia (Persero)Tbk
5.	BBRI	PT Bank Rakyat Indonesia (Persero) Tbk
6.	BBTN	PT Bank Tabungan Negara (Persero) Tbk
7.	PTBA	PT Bukit Asam Tbk
8.	GIAA	PT Garuda Indonesia (Persero) Tbk
9.	INAF	PT Indofarma Tbk
10.	JSMR	PT Jasa Marga (Persero) Tbk
11.	KAEF	PT Kimia Farma Tbk
12.	KRAS	PT Krakatau Steel (Persero) Tbk
13.	PTPP	PT Pembangunan Perumahan (Persero) Tbk
14.	PGAS	PT Perusahaan Gas Negara Tbk
15.	PPRO	PT PP Properti Tbk
16.	SMBR	PT Semen Baturaja (Persero) Tbk
17.	SMGR	PT Semen Indonesia (Persero) Tbk
18.	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk
19.	TINS	PT Timah Tbk
20.	WSKT	PT Waskita Karya (Persero) Tbk
21.	WIKA	PT Wijaya Karya (Persero) Tbk
22.	WIKA BETON	PT Wijaya Karya Beton Tbk
23.	WSBP	PT Waskita Beton Precast Tbk

Sumber : Data diolah penulis, 2023

**Lampiran 2 : Tabulasi Penilaian *Good Corporate Governance***

<b>Kode Perusahaan</b>	<b>Tahun</b>	<b>Good Corporate Governance</b>
ADHI	2017	81,36
ADHI	2018	86,90
ADHI	2019	84,87
ADHI	2020	92,96
ADHI	2021	84,89
ANTM	2017	97,10
ANTM	2018	97,10
ANTM	2019	98,28
ANTM	2020	98,34
ANTM	2021	98,01
BMRI	2017	93,32
BMRI	2018	93,86
BMRI	2019	94,86
BMRI	2020	94,94
BMRI	2021	95,01
BBNI	2017	88,60
BBNI	2018	88,94
BBNI	2019	95,61
BBNI	2020	90,74
BBNI	2021	91,60
BBRI	2017	88,48
BBRI	2018	89,06
BBRI	2019	90,75
BBRI	2020	93,25
BBRI	2021	95,10
BBTN	2017	86,86
BBTN	2018	87,97
BBTN	2019	88,62
BBTN	2020	89,62
BBTN	2021	89,83
PTBA	2017	90,88
PTBA	2018	86,10
PTBA	2019	91,12
PTBA	2020	96,10
PTBA	2021	97,62
GIAA	2017	92,74

GIAA	2018	92,74
GIAA	2019	80,02
GIAA	2020	86,83
GIAA	2021	87,08
INAF	2017	78,04
INAF	2018	81,19
INAF	2019	83,99
INAF	2020	81,80
INAF	2021	82,44
JSMR	2017	97,17
JSMR	2018	97,82
JSMR	2019	98,06
JSMR	2020	98,16
JSMR	2021	98,20
KAEF	2017	84,52
KAEF	2018	84,52
KAEF	2019	93,09
KAEF	2020	94,76
KAEF	2021	96,48
KRAS	2017	89,66
KRAS	2018	89,42
KRAS	2019	89,42
KRAS	2020	89,44
KRAS	2021	90,31
PTPP	2017	92,77
PTPP	2018	92,83
PTPP	2019	92,88
PTPP	2020	93,05
PTPP	2021	93,23
PGAS	2017	94,61
PGAS	2018	94,69
PGAS	2019	95,10
PGAS	2020	95,33
PGAS	2021	98,57
PPRO	2017	91,06
PPRO	2018	92,50
PPRO	2019	93,20
PPRO	2020	93,06
PPRO	2021	93,21
SMBR	2017	88,06
SMBR	2018	89,16

SMBR	2019	91,73
SMBR	2020	92,47
SMBR	2021	93,85
SMGR	2017	92,45
SMGR	2018	93,40
SMGR	2019	94,54
SMGR	2020	95,08
SMGR	2021	95,25
TLKM	2017	91,20
TLKM	2018	91,20
TLKM	2019	91,20
TLKM	2020	91,20
TLKM	2021	91,20
TINS	2017	90,34
TINS	2018	90,59
TINS	2019	90,02
TINS	2020	92,98
TINS	2021	97,22
WSKT	2017	88,24
WSKT	2018	87,70
WSKT	2019	88,08
WSKT	2020	88,88
WSKT	2021	89,75
WIKA	2017	94,93
WIKA	2018	94,95
WIKA	2019	94,82
WIKA	2020	94,95
WIKA	2021	94,95
WTON	2017	88,46
WTON	2018	88,46
WTON	2019	88,94
WTON	2020	88,94
WTON	2021	88,96
WSBP	2017	76,81
WSBP	2018	78,16
WSBP	2019	89,14
WSBP	2020	82,25
WSBP	2021	86,65

Sumber :Data diolah penulis,2023



Lampiran 3 : Tabulasi Perhitungan Audit Internal

$$\frac{\text{Jumlah anggota ahli keuangan}}{\text{jumlah anggota}} \times 100\%$$

Kode Perusahaan	Tahun	Jumlah Anggota AI	Jumlah anggota ahli keuangan	AI
ADHI	2017	7	6	85,71
ADHI	2018	7	4	57,14
ADHI	2019	7	4	57,14
ADHI	2020	11	4	36,36
ADHI	2021	11	4	36,36
ANTM	2017	11	9	81,82
ANTM	2018	12	10	83,33
ANTM	2019	21	10	47,62
ANTM	2020	22	8	36,36
ANTM	2021	22	9	40,91
BMRI	2017	102	57	55,88
BMRI	2018	112	67	59,82
BMRI	2019	119	69	57,98
BMRI	2020	115	63	54,78
BMRI	2021	125	85	68,00
BBNI	2017	726	192	26,45
BBNI	2018	723	389	53,80
BBNI	2019	712	455	63,90
BBNI	2020	708	468	66,10
BBNI	2021	702	445	63,39
BBRI	2017	2647	132	4,80
BBRI	2018	2286	246	10,76
BBRI	2019	2156	349	16,19
BBRI	2020	672	59	8,78
BBRI	2021	650	73	11,23
BBTN	2017	90	53	58,89
BBTN	2018	99	55	55,56
BBTN	2019	101	50	49,50
BBTN	2020	107	70	65,42
BBTN	2021	264	78	29,55
PTBA	2017	21	7	33,33
PTBA	2018	22	8	36,36
PTBA	2019	22	13	59,09
PTBA	2020	27	12	44,44
PTBA	2021	22	13	59,09

GIAA	2017	31	29	93,55
GIAA	2018	31	28	90,32
GIAA	2019	31	26	83,87
GIAA	2020	20	11	55,00
GIAA	2021	20	11	55,00
INAF	2017	10	4	40,00
INAF	2018	9	5	55,56
INAF	2019	9	5	55,56
INAF	2020	9	5	55,56
INAF	2021	8	5	62,50
JSMR	2017	23	8	34,78
JSMR	2018	21	12	57,14
JSMR	2019	19	16	84,21
JSMR	2020	22	18	81,82
JSMR	2021	20	16	80,00
KAEF	2017	16	15	93,75
KAEF	2018	9	7	77,78
KAEF	2019	26	14	53,85
KAEF	2020	32	17	53,13
KAEF	2021	32	6	18,75
KRAS	2017	30	8	26,67
KRAS	2018	30	7	23,33
KRAS	2019	30	7	23,33
KRAS	2020	21	9	42,86
KRAS	2021	21	9	42,86
PTPP	2017	9	3	33,33
PTPP	2018	9	4	44,44
PTPP	2019	13	7	53,85
PTPP	2020	13	8	61,54
PTPP	2021	15	10	66,67
PGAS	2017	15	10	66,67
PGAS	2018	16	15	93,75
PGAS	2019	16	14	87,50
PGAS	2020	21	13	61,90
PGAS	2021	20	14	70,00
PPRO	2017	3	2	66,67
PPRO	2018	4	2	50,00
PPRO	2019	4	2	50,00
PPRO	2020	4	1	25,00
PPRO	2021	3	2	66,67
SMBR	2017	9	8	88,89

SMBR	2018	12	12	100,00
SMBR	2019	13	5	38,46
SMBR	2020	11	4	36,36
SMBR	2021	13	7	53,85
SMGR	2017	8	6	75,00
SMGR	2018	16	8	50,00
SMGR	2019	16	8	50,00
SMGR	2020	6	5	83,33
SMGR	2021	7	6	85,71
TLKM	2017	78	19	24,36
TLKM	2018	88	25	28,41
TLKM	2019	93	15	16,13
TLKM	2020	87	12	13,79
TLKM	2021	78	18	23,08
TINS	2017	15	7	46,67
TINS	2018	15	11	73,33
TINS	2019	16	15	93,75
TINS	2020	18	15	83,33
TINS	2021	17	11	64,71
WSKT	2017	8	7	87,50
WSKT	2018	13	5	38,46
WSKT	2019	12	6	50,00
WSKT	2020	11	4	36,36
WSKT	2021	12	5	41,67
WIKA	2017	9	5	55,56
WIKA	2018	10	7	70,00
WIKA	2019	10	7	70,00
WIKA	2020	10	7	70,00
WIKA	2021	11	8	72,73
WTON	2017	4	4	100,00
WTON	2018	6	2	33,33
WTON	2019	8	5	62,50
WTON	2020	10	7	70,00
WTON	2021	7	2	28,57
WSBP	2017	7	4	57,14
WSBP	2018	8	3	37,50
WSBP	2019	9	6	66,67
WSBP	2020	8	4	50,00
WSBP	2021	8	4	50,00

Sumber : Data diolah penulis, 2023

**Lampiran 4 : Tabulasi Perhitungan *Whistleblowing System***

$$\frac{\text{Jumlah item yang dilaksanakan}}{\text{Jumlah item menurut KNKG}} \times 100\%$$

<b>Kode Perusahaan</b>	<b>Tahun</b>	<b>Jumlah item</b>	<b>Jumlah item KNKG</b>	<b><i>Whistleblowing System (WBS)</i></b>
ADHI	2017	5	6	83,33
ADHI	2018	5	6	83,33
ADHI	2019	5	6	83,33
ADHI	2020	5	6	83,33
ADHI	2021	5	6	83,33
ANTM	2017	5	6	83,33
ANTM	2018	5	6	83,33
ANTM	2019	5	6	83,33
ANTM	2020	5	6	83,33
ANTM	2021	5	6	83,33
BMRI	2017	5	6	83,33
BMRI	2018	6	6	100,00
BMRI	2019	5	6	83,33
BMRI	2020	5	6	83,33
BMRI	2021	6	6	100,00
BBNI	2017	6	6	100,00
BBNI	2018	5	6	83,33
BBNI	2019	5	6	83,33
BBNI	2020	6	6	100,00
BBNI	2021	5	6	83,33
BBRI	2017	5	6	83,33
BBRI	2018	5	6	83,33

BBRI	2019	6	6	100,00
BBRI	2020	5	6	83,33
BBRI	2021	6	6	100,00
BBTN	2017	5	6	83,33
BBTN	2018	5	6	83,33
BBTN	2019	5	6	83,33
BBTN	2020	5	6	83,33
BBTN	2021	5	6	83,33
PTBA	2017	5	6	83,33
PTBA	2018	5	6	83,33
PTBA	2019	5	6	83,33
PTBA	2020	5	6	83,33
PTBA	2021	5	6	83,33
GIAA	2017	5	6	83,33
GIAA	2018	5	6	83,33
GIAA	2019	6	6	100,00
GIAA	2020	5	6	83,33
GIAA	2021	5	6	83,00
INAF	2017	5	6	83,33
INAF	2018	5	6	83,33
INAF	2019	5	6	83,33
INAF	2020	5	6	83,33
INAF	2021	5	6	83,33
JSMR	2017	5	6	83,33
JSMR	2018	5	6	83,33
JSMR	2019	5	6	83,33
JSMR	2020	5	6	83,33
JSMR	2021	5	6	83,33

KAEF	2017	4	6	66,67
KAEF	2018	4	6	66,67
KAEF	2019	5	6	83,33
KAEF	2020	5	6	83,33
KAEF	2021	5	6	83,33
KRAS	2017	5	6	83,33
KRAS	2018	5	6	83,33
KRAS	2019	5	6	83,33
KRAS	2020	5	6	83,33
KRAS	2021	5	6	83,33
PTPP	2017	4	6	66,67
PTPP	2018	4	6	66,67
PTPP	2019	4	6	66,67
PTPP	2020	4	6	66,67
PTPP	2021	4	6	66,67
PGAS	2017	5	6	83,33
PGAS	2018	5	6	83,33
PGAS	2019	5	6	83,33
PGAS	2020	5	6	83,33
PGAS	2021	5	6	83,33
PPRO	2017	5	6	83,33
PPRO	2018	5	6	83,33
PPRO	2019	5	6	83,33
PPRO	2020	5	6	83,33
PPRO	2021	5	6	83,33
SMBR	2017	5	6	83,33
SMBR	2018	4	6	66,67
SMBR	2019	5	6	83,33

SMBR	2020	5	6	83,33
SMBR	2021	5	6	83,33
SMGR	2017	4	6	66,67
SMGR	2018	4	6	66,67
SMGR	2019	4	6	66,67
SMGR	2020	5	6	83,33
SMGR	2021	5	6	83,33
TLKM	2017	5	6	83,33
TLKM	2018	5	6	83,33
TLKM	2019	5	6	83,33
TLKM	2020	5	6	83,33
TLKM	2021	5	6	83,33
TINS	2017	4	6	66,67
TINS	2018	6	6	100,00
TINS	2019	6	6	100,00
TINS	2020	6	6	100,00
TINS	2021	6	6	100,00
WSKT	2017	4	6	66,67
WSKT	2018	5	6	83,33
WSKT	2019	6	6	100,00
WSKT	2020	6	6	100,00
WSKT	2021	6	6	100,00
WIKA	2017	5	6	83,33
WIKA	2018	5	6	83,33
WIKA	2019	5	6	83,33
WIKA	2020	5	6	83,33
WIKA	2021	5	6	83,33
WTON	2017	5	6	83,33

WTON	2018	5	6	83,33
WTON	2019	5	6	83,33
WTON	2020	6	6	100,00
WTON	2021	6	6	100,00
WSBP	2017	5	6	83,33
WSBP	2018	5	6	83,33
WSBP	2019	5	6	83,33
WSBP	2020	5	6	83,33
WSBP	2021	5	6	83,33

Sumber : Data diolah penulis, 2023





**Lampiran 5 : Tabulasi Perhitungan Kecurangan (Fraud)**

No.	Kode	Kecurangan (Fraud)				
	Saham	2017	2018	2019	2020	2021
1.	ADHI	0	0	0	0	0
2.	ANTM	0	0	0	0	0
3.	BMRI	1	0	0	0	0
4.	BBNI	0	1	0	0	0
5.	BBRI	0	0	0	1	0
6.	BBTN	0	1	0	0	0
7.	PTBA	1	0	0	0	0
8.	GIAA	0	0	0	0	1
9.	INAF	0	0	1	0	0
10.	JSMR	1	0	0	0	0
11.	KAEF	0	0	1	0	0
12.	KRAS	0	0	1	0	0
13.	PTPP	0	1	0	0	0
14.	PGAS	0	0	0	1	0
15.	PPRO	1	1	0	0	0
16.	SMBR	1	0	0	0	0
17.	SMGR	0	0	0	0	0
18.	TLKM	0	0	0	0	0
19.	TINS	1	0	0	0	0
20.	WSKT	0	1	0	1	0
21.	WIKA	0	0	0	0	0
22.	WIKA BETON	0	0	0	0	0
23.	WSBP	0	0	0	1	0

Sumber : Data diolah penulis, 2023

**Lampiran 6 : Rekapitulasi Variabel Independen**

<b>Kode Perusahaan</b>	<b>Tahun</b>	<b>Good Corporate Governance (X1)</b>	<b>Audit Internal (X2)</b>	<b>Whistleblowing System (X3)</b>
ADHI	2017	88.24	85,71	83,33
ADHI	2018	81.36	57,14	83,33
ADHI	2019	88.46	57,14	83,33
ADHI	2020	92.77	36,36	83,33
ADHI	2021	94.93	36,36	83,33
ANTM	2017	91.06	81,82	83,33
ANTM	2018	97.17	83,33	83,33
ANTM	2019	91.20	47,62	83,33
ANTM	2020	76.81	36,36	83,33
ANTM	2021	97.10	40,91	83,33
BMRI	2017	90.34	55,88	83,33
BMRI	2018	89.66	59,82	100,00
BMRI	2019	92.45	57,98	83,33
BMRI	2020	88.06	54,78	83,33
BMRI	2021	86.86	68,00	100,00
BBNI	2017	88.48	26,45	100,00
BBNI	2018	88.60	53,80	83,33
BBNI	2019	93.32	63,90	83,33
BBNI	2020	94.61	66,10	100,00
BBNI	2021	90.88	63,39	83,33
BBRI	2017	92.74	4,80	83,33
BBRI	2018	78.04	5,12	83,33
BBRI	2019	84.52	16,19	100,00
BBRI	2020	87.70	8,78	83,33
BBRI	2021	86.90	11,23	100,00
BBTN	2017	88.46	58,89	83,33
BBTN	2018	92.83	55,56	83,33
BBTN	2019	94.95	49,50	83,33
BBTN	2020	92.50	65,42	83,33
BBTN	2021	97.82	29,55	83,33
PTBA	2017	91.20	33,33	83,33
PTBA	2018	78.16	36,36	83,33
PTBA	2019	97.10	59,09	83,33
PTBA	2020	90.59	44,44	83,33

PTBA	2021	89.42	59,09	83,33
GIAA	2017	93.40	93,55	83,33
GIAA	2018	89.16	90,32	83,33
GIAA	2019	87.97	83,87	100,00
GIAA	2020	89.06	55,00	83,33
GIAA	2021	89.06	55,00	83,00
INAF	2017	93.86	40,00	83,33
INAF	2018	94.69	55,56	83,33
INAF	2019	94.69	55,56	83,33
INAF	2020	92.74	55,56	83,33
INAF	2021	81.19	62,50	83,33
JSMR	2017	84.52	34,78	83,33
JSMR	2018	78.04	57,14	83,33
JSMR	2019	84.52	84,21	83,33
JSMR	2020	88.08	81,82	83,33
JSMR	2021	84.87	80,00	83,33
KAEF	2017	88.94	93,75	66,67
KAEF	2018	92.88	77,78	66,67
KAEF	2019	94.82	53,85	83,33
KAEF	2020	93.20	53,13	83,33
KAEF	2021	98.06	18,75	83,33
KRAS	2017	91.20	26,67	83,33
KRAS	2018	89.14	23,33	83,33
KRAS	2019	98.28	23,33	83,33
KRAS	2020	90.02	42,86	83,33
KRAS	2021	89.42	42,86	83,33
PTPP	2017	94.54	33,33	66,67
PTPP	2018	91.73	44,44	66,67
PTPP	2019	88.62	53,85	66,67
PTPP	2020	90.75	61,54	66,67
PTPP	2021	95.61	66,67	66,67
PGAS	2017	94.86	66,67	83,33
PGAS	2018	95.10	93,75	83,33
PGAS	2019	91.12	87,50	83,33
PGAS	2020	91.12	61,90	83,33
PGAS	2021	83.99	70,00	83,33
PPRO	2017	83.99	66,67	83,33
PPRO	2018	88.88	50,00	83,33
PPRO	2019	92.96	50,00	83,33
PPRO	2020	88.94	25,00	83,33
PPRO	2021	93.05	66,67	83,33

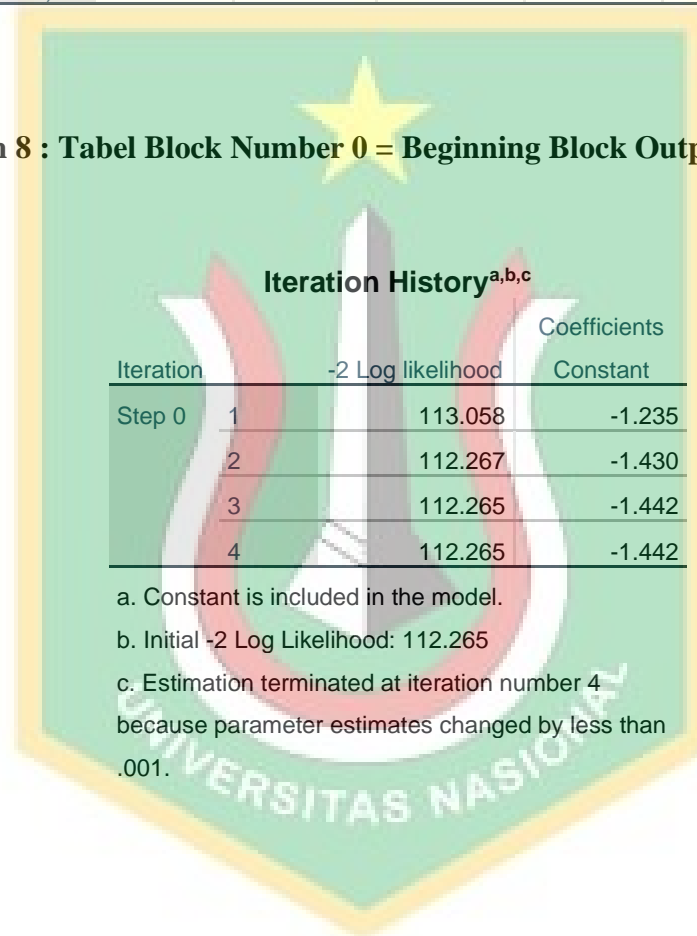
SMBR	2017	93.05	88,89	83,33
SMBR	2018	93.06	100,00	66,67
SMBR	2019	98.16	38,46	83,33
SMBR	2020	91.20	36,36	83,33
SMBR	2021	82.25	53,85	83,33
SMGR	2017	98.34	75,00	66,67
SMGR	2018	92.98	50,00	66,67
SMGR	2019	89.44	50,00	66,67
SMGR	2020	95.08	83,33	83,33
SMGR	2021	92.47	85,71	83,33
TLKM	2017	89.62	24,36	83,33
TLKM	2018	93.25	28,41	83,33
TLKM	2019	90.74	16,13	83,33
TLKM	2020	94.94	13,79	83,33
TLKM	2021	95.33	23,08	83,33
TINS	2017	96.10	46,67	66,67
TINS	2018	86.83	73,33	100,00
TINS	2019	81.80	93,75	100,00
TINS	2020	94.76	83,33	100,00
TINS	2021	89.75	64,71	100,00
WSKT	2017	84.89	87,50	66,67
WSKT	2018	88.96	38,46	83,33
WSKT	2019	93.23	50,00	100,00
WSKT	2020	94.95	36,36	100,00
WSKT	2021	93.21	41,67	100,00
WIKA	2017	98.20	55,56	83,33
WIKA	2018	91.20	70,00	83,33
WIKA	2019	86.65	70,00	83,33
WIKA	2020	98.01	70,00	83,33
WIKA	2021	97.22	72,73	83,33
WTON	2017	90.31	100,00	83,33
WTON	2018	95.25	33,33	83,33
WTON	2019	93.85	62,50	83,33
WTON	2020	89.83	70,00	100,00
WTON	2021	95.10	28,57	100,00
WSBP	2017	91.60	57,14	83,33
WSBP	2018	95.01	37,50	83,33
WSBP	2019	98.57	66,67	83,33
WSBP	2020	97.62	50,00	83,33
WSBP	2021	87.08	50,00	83,33

Sumber : Data diolah penulis, 2023

**Lampiran 7 : Tabel Descriptive Statistic Output SPSS**

	N	Minimum	Maximum	Mean	Std. Deviation
X1	115	76.81	98.57	90.9761	4.74680
X2	115	4.80	100.00	54.8851	22.81107
X3	115	66.00	100.00	83.4435	8.56266
Y	115	.00	1.00	.1913	.39505
Valid N (listwise)	115				

**Lampiran 8 : Tabel Block Number 0 = Beginning Block Output SPSS**



Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	113.058	-1.235
	2	112.267	-1.430
	3	112.265	-1.442
	4	112.265	-1.442

a. Constant is included in the model.  
 b. Initial -2 Log Likelihood: 112.265  
 c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

**Lampiran 9 : Tabel Block Number 1 = Output SPSS**

**Iteration History<sup>a,b,c,d</sup>**

Iteration		-2 Log likelihood	Coefficients			
			Constant	X1	X2	X3
Step 1	1	95.951	-2.105	.035	-.011	-.071
	2	88.400	-4.674	.059	-.022	-.127
	3	87.554	-5.836	.071	-.027	-.153
	4	87.538	-5.988	.073	-.028	-.157
	5	87.538	-5.991	.073	-.028	-.157
	6	87.538	-5.991	.073	-.028	-.157

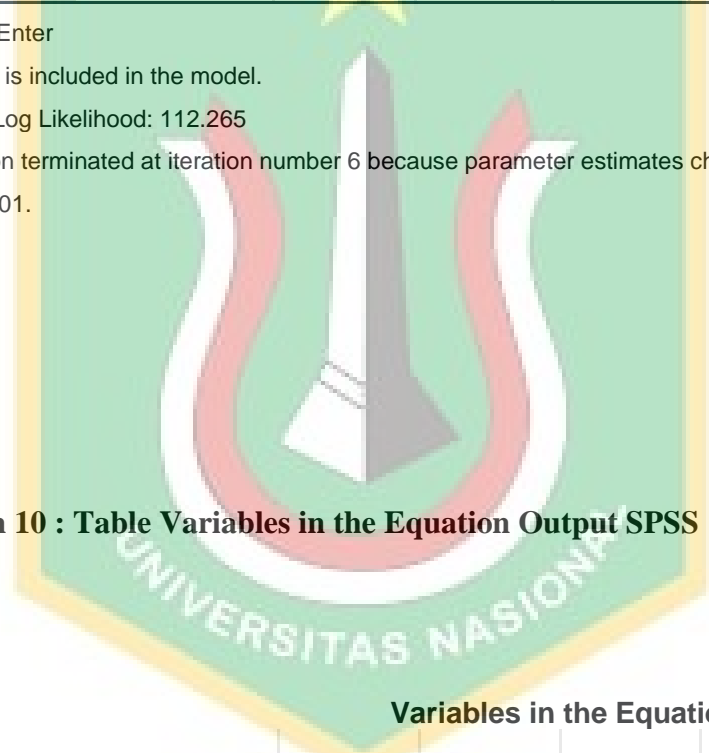
a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 112.265

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

**Lampiran 10 : Table Variables in the Equation Output SPSS**



**Variables in the Equation**

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for B	
								Lower	Upper
Step 1 <sup>a</sup>	X1	.073	.062	1.423	1	.233	1.076	.954	
	X2	-.028	.013	4.766	1	.029	.972	.948	
	X3	-.157	.041	14.807	1	.000	.855	.789	
	Constant	5.991	6.681	.804	1	.370	399.751		

a. Variable(s) entered on step 1: X1, X2, X3.

**Lampiran 11 : Table Model Summary Output SPSS**

**Model Summary**

Step	-2 Log likelihood	Cox & Snell R	Nagelkerke R
		Square	Square
1	87.538 <sup>a</sup>	.193	.310

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

**Lampiran 12 : Tabel Hosmer and Lemeshow Test Output SPSS**

**Hosmer and Lemeshow Test**

Step	Chi-square	df	Sig.
1	13.306	8	.102

**Lampiran 13 : Tabel Coefficients Output SPSS**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1.026	.781		1.313	.192		
	X1	.009	.007	.105	1.208	.230	.985	1.015
	X2	-.003	.001	-.164	-1.895	.061	.989	1.011
	X3	-.018	.004	-.382	-4.393	.000	.975	1.025

a. Dependent Variable: Y

**Lampiran 14 : Tabel Classification Table Output SPSS**

**Classification Table<sup>a</sup>**

	Observed FRAUD (Y)	Predicted FRAUD (Y)		Percentage Correct
		Tidak Melakukan Kecurangan		
		Tidak Melakukan Kecurangan	Melakukan Kecurangan	
Step 1		91	2	97.8
		14	8	36.4
	Overall Percentage			86.1

a. The cut value is .500





**Lampiran 15 : Tabel Perhitungan *M-score***

No	Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI	DEPI	SGAI	TATA	LVGI	M SCORE
		<b>2016</b>	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
<b>1</b>	<b>ADHI</b>	<b>2017</b>	0,73	0,74	0,30	1,37	0,71	0,93	-0,05	1,09	-3,12
		<b>2018</b>	1,05	0,92	1,07	1,31	1,02	1,00	-0,13	0,91	-2,75
		<b>2019</b>	1,19	1,05	0,57	0,98	0,84	1,29	0,03	1,03	-2,43
		<b>2020</b>	1,08	0,95	0,69	0,71	0,77	1,15	-0,01	1,05	-2,94
		<b>2021</b>	0,86	1,05	0,58	1,06	1,09	0,82	-0,01	1,01	-2,70
		<b>2016</b>									
<b>2</b>	<b>ANTM</b>	<b>2017</b>	0,84	0,72	0,24	1,39	1,81	0,89	-0,03	0,99	-2,74
		<b>2018</b>	0,49	0,70	0,15	2,00	1,12	1,49	-0,01	1,11	-2,72
		<b>2019</b>	0,82	1,36	0,09	1,29	0,46	0,87	-0,02	0,94	-2,69
		<b>2020</b>	1,60	0,83	0,10	0,84	0,58	0,84	-0,01	1,00	-2,57
		<b>2021</b>	0,77	0,99	0,10	1,40	0,81	1,06	-0,07	0,92	-3,04
		<b>2016</b>									
<b>3</b>	<b>BMRI</b>	<b>2017</b>	1,59	1,03	0,91	1,04	1,04	1,08	0,00	1,07	-1,98
		<b>2018</b>	1,13	0,98	0,95	1,02	1,12	1,08	0,00	1,14	-2,43
		<b>2019</b>	0,91	1,04	0,92	1,13	1,03	0,94	0,00	1,12	-2,48
		<b>2020</b>	1,00	0,99	0,84	1,04	1,03	0,91	-0,02	0,67	-2,48
		<b>2021</b>	0,90	0,87	0,93	1,02	1,22	1,14	0,00	0,93	-2,64
		<b>2016</b>									
<b>4</b>	<b>BBNI</b>	<b>2017</b>	1,03	1,03	0,91	1,10	0,94	1,01	-0,02	1,16	-2,55
		<b>2018</b>	1,04	1,01	0,92	1,12	0,99	0,99	0,02	0,84	-2,22

		<b>2019</b>	1,00	1,05	0,92	1,08	0,91	1,00	0,01	1,03	-2,39
		<b>2020</b>	1,05	0,95	0,93	0,96	0,43	1,14	-0,08	1,12	-3,02
		<b>2021</b>	1,10	0,87	0,95	0,89	1,24	1,09	-0,09	0,97	-2,97
		<b>2016</b>									
<b>5</b>	<b>BBRI</b>	<b>2017</b>	0,93	0,98	0,95	1,09	0,79	1,00	-0,01	1,14	-2,62
		<b>2018</b>	1,08	1,02	0,96	1,08	0,93	1,01	-0,01	1,04	-2,42
		<b>2019</b>	1,16	1,04	0,96	1,09	1,24	0,98	0,00	1,03	-2,23
		<b>2020</b>	2,24	0,97	0,94	1,12	0,77	1,23	0,00	1,23	-1,41
		<b>2021</b>	0,59	0,87	0,95	1,06	1,25	1,05	0,01	1,05	-2,87
		<b>2016</b>									
<b>6</b>	<b>BBTN</b>	<b>2017</b>	1,08	0,98	0,96	1,12	1,05	1,07	0,01	36,57	-13,89
		<b>2018</b>	1,01	0,99	0,97	1,19	0,85	0,92	0,00	0,02	-1,99
		<b>2019</b>	0,94	1,38	0,97	1,13	0,91	0,94	-0,05	1,48	-2,60
		<b>2020</b>	1,01	1,00	0,96	0,98	0,97	0,93	-0,07	1,61	-3,01
		<b>2021</b>	1,03	0,71	0,97	1,03	0,89	1,05	-0,02	0,81	-2,64
		<b>2016</b>									
<b>7</b>	<b>PTBA</b>	<b>2017</b>	1,69	0,44	-0,68	1,38	0,58	0,42	0,32	1,74	-1,16
		<b>2018</b>	0,43	1,53	0,47	1,09	1,02	2,29	-0,07	0,43	-3,21
		<b>2019</b>	0,96	0,79	0,34	1,03	1,03	1,06	0,03	0,90	-2,72
		<b>2020</b>	0,80	1,60	0,39	0,80	0,79	0,95	-0,04	1,01	-2,99
		<b>2021</b>	1,16	0,57	0,27	1,69	0,91	0,98	-0,02	1,11	-2,39
		<b>2016</b>									
<b>8</b>	<b>GIAA</b>	<b>2017</b>	1,11	-1,22	0,53	1,08	1,16	1,03	0,00	1,03	-3,65
		<b>2018</b>	1,21	0,24	0,53	1,50	0,81	1,05	0,04	1,13	-2,32
		<b>2019</b>	0,83	-1,70	0,51	1,01	1,17	0,91	-0,08	0,99	-4,60

		<b>2020</b>	1,38	-0,03	0,08	0,33	0,98	2,30	0,19	1,41	-3,09
		<b>2021</b>	0,94	1,28	0,08	0,91	0,79	0,88	0,54	1,57	-0,50
		<b>2016</b>									
<b>9</b>	<b>INAF</b>	<b>2017</b>	0,86	1,16	0,11	0,97	0,84	0,97	-0,09	1,12	-3,40
		<b>2018</b>	0,97	0,57	0,08	0,98	0,85	1,05	-0,03	1,00	-3,30
		<b>2019</b>	1,51	8,19	0,08	0,85	1,16	0,96	0,02	0,97	1,42
		<b>2020</b>	2,01	0,16	0,10	1,26	0,62	0,93	0,01	1,18	-2,18
		<b>2021</b>	0,40	1,50	0,12	1,69	0,92	0,67	-0,02	1,00	-2,55
		<b>2016</b>									
<b>10</b>	<b>JSMR</b>	<b>2017</b>	0,66	1,93	0,97	2,11	1,01	0,68	0,00	1,11	-1,29
		<b>2018</b>	0,43	0,95	1,10	1,05	0,83	1,09	0,05	0,98	-2,72
		<b>2019</b>	1,70	0,65	1,01	0,71	0,89	1,73	0,02	1,02	-2,30
		<b>2020</b>	1,35	0,63	1,00	0,52	0,96	1,25	0,03	0,99	-2,69
		<b>2021</b>	0,42	0,91	0,98	1,11	0,97	1,26	0,04	0,99	-2,84
		<b>2016</b>									
<b>11</b>	<b>KAEF</b>	<b>2017</b>	1,24	0,76	0,21	1,05	1,48	1,15	0,09	1,14	-2,26
		<b>2018</b>	0,75	1,14	0,22	1,22	1,06	1,01	0,05	1,12	-2,54
		<b>2019</b>	1,97	1,00	0,13	1,26	2,26	1,15	-0,07	0,92	-1,91
		<b>2020</b>	0,68	1,02	0,11	1,06	0,57	0,97	-0,02	1,00	-3,21
		<b>2021</b>	0,58	1,07	0,09	1,28	0,69	0,82	0,04	1,00	-2,75
		<b>2016</b>									
<b>12</b>	<b>KRAS</b>	<b>2017</b>	1,73	0,76	0,08	1,08	1,11	0,88	-0,04	1,03	-2,39
		<b>2018</b>	0,90	1,74	0,09	1,20	2,74	0,76	0,00	1,40	-2,24
		<b>2019</b>	1,12	7,32	0,11	0,82	0,72	1,64	0,08	1,16	0,64
		<b>2020</b>	1,20	0,12	0,17	0,95	1,78	0,56	0,03	0,98	-2,84

		<b>2021</b>	0,65	1,08	0,21	1,59	0,88	0,67	-0,01	0,99	-2,56
		<b>2016</b>									
<b>13</b>	<b>PTPP</b>	<b>2017</b>	1,08	0,99	0,43	1,31	1,55	1,13	0,01	1,01	-2,29
		<b>2018</b>	1,35	1,09	0,37	1,17	1,51	0,99	0,02	1,05	-2,05
		<b>2019</b>	1,06	0,98	0,39	0,98	1,14	1,00	0,02	1,03	-2,61
		<b>2020</b>	0,51	1,00	0,65	0,64	1,04	1,10	0,00	1,05	-3,41
		<b>2021</b>	1,44	1,09	0,44	1,06	0,82	1,01	0,00	1,00	-2,24
		<b>2016</b>									
<b>14</b>	<b>PGAS</b>	<b>2017</b>	1,05	1,13	0,46	1,02	0,68	0,86	-0,03	1,05	-2,75
		<b>2018</b>	1,22	0,79	0,02	1,39	1,26	0,95	-0,05	2,06	-2,95
		<b>2019</b>	0,95	1,06	0,31	0,95	1,13	1,08	-0,04	0,61	-2,86
		<b>2020</b>	1,24	1,96	0,35	0,76	1,08	0,71	-0,02	0,85	-2,20
		<b>2021</b>	0,83	0,84	0,33	1,06	1,16	1,10	-0,02	0,93	-3,01
		<b>2016</b>									
<b>15</b>	<b>PPRO</b>	<b>2017</b>	1,21	1,14	0,50	1,26	1,40	0,88	0,04	0,91	-1,90
		<b>2018</b>	1,51	1,04	0,40	0,94	1,40	0,94	0,03	1,07	-2,12
		<b>2019</b>	1,17	1,00	0,45	0,98	1,00	1,02	0,01	1,06	-2,55
		<b>2020</b>	0,10	1,24	0,96	0,83	0,81	0,91	-0,02	1,10	-3,48
		<b>2021</b>	7,46	1,66	0,48	0,42	0,85	2,36	0,00	1,04	2,80
		<b>2016</b>									
<b>16</b>	<b>SMBR</b>	<b>2017</b>	1,88	1,10	0,01	1,02	0,69	1,51	0,00	1,14	-2,16
		<b>2018</b>	0,93	0,86	0,02	1,29	0,94	1,27	0,03	1,14	-2,70
		<b>2019</b>	0,98	0,81	0,04	1,00	1,00	1,39	0,03	1,01	-2,93
		<b>2020</b>	1,09	1,05	0,04	0,86	0,88	0,91	-0,02	1,08	-3,02
		<b>2021</b>	1,03	0,95	0,04	1,02	0,93	1,05	-0,02	1,00	-2,98

		<b>2016</b>									
<b>17</b>	<b>SMGR</b>	<b>2017</b>	1,20	1,32	0,04	1,06	0,85	0,93	0,00	1,23	-2,54
		<b>2018</b>	1,07	0,94	0,03	1,10	1,16	0,85	-0,01	0,95	-2,71
		<b>2019</b>	0,85	0,97	0,06	1,32	0,54	1,10	-0,03	1,53	-3,12
		<b>2020</b>	1,02	0,95	0,05	0,87	0,86	1,03	-0,05	0,95	-3,21
		<b>2021</b>	0,96	1,05	0,06	0,99	1,92	0,97	0,01	0,88	-2,68
		<b>2016</b>									
<b>18</b>	<b>TLKM</b>	<b>2017</b>	1,14	1,01	0,08	1,10	1,02	1,03	-0,03	1,06	-2,78
		<b>2018</b>	1,21	0,98	0,07	1,02	1,07	17,34	-0,03	0,99	-5,61
		<b>2019</b>	1,00	0,99	0,07	1,04	1,01	0,97	-0,06	1,09	-3,12
		<b>2020</b>	0,95	0,99	0,11	1,01	0,85	0,99	-0,09	1,09	-3,34
		<b>2021</b>	0,72	1,00	0,13	1,05	0,94	1,01	-0,08	0,93	-3,39
		<b>2016</b>									
<b>19</b>	<b>TINS</b>	<b>2017</b>	1,36	0,95	0,30	1,32	1,10	1,01	0,05	1,20	-2,00
		<b>2018</b>	1,09	1,70	0,33	1,20	1,07	0,99	-0,07	1,22	-2,52
		<b>2019</b>	0,48	1,66	0,36	1,75	0,85	0,74	-0,07	1,24	-2,56
		<b>2020</b>	0,94	0,80	0,53	0,79	1,01	0,94	-0,35	0,89	-4,63
		<b>2021</b>	1,63	0,31	0,33	0,96	0,98	1,38	-0,16	0,86	-3,33
		<b>2016</b>									
<b>20</b>	<b>WSKT</b>	<b>2017</b>	0,23	0,80	1,01	1,90	0,53	1,40	0,01	1,06	-2,61
		<b>2018</b>	1,87	1,15	0,82	1,08	1,48	0,73	0,03	1,00	-1,36
		<b>2019</b>	1,47	1,02	1,02	0,64	0,71	1,28	-0,03	0,99	-2,57
		<b>2020</b>	1,94	2,74	0,96	0,52	0,46	6,68	0,03	1,16	-2,09
		<b>2021</b>	1,08	0,42	0,68	0,76	0,88	0,65	0,04	0,96	-2,82
		<b>2016</b>									

<b>21</b>	<b>WIKA</b>	<b>2017</b>	0,79	1,27	0,43	1,67	0,64	0,77	-0,01	1,14	-2,26
		<b>2018</b>	0,91	0,95	0,46	1,19	2,08	0,98	0,00	1,04	-2,53
		<b>2019</b>	0,95	0,90	0,77	0,87	0,64	1,36	0,05	0,97	-2,66
		<b>2020</b>	0,80	1,39	0,55	0,61	0,99	1,58	0,02	1,09	-3,04
		<b>2021</b>	0,97	0,97	0,91	1,08	2,59	0,82	-0,04	0,99	-2,45
		<b>2016</b>									
<b>22</b>	<b>WTON</b>	<b>2017</b>	1,21	1,17	0,01	1,54	0,93	0,93	-0,08	1,31	-2,61
		<b>2018</b>	0,77	0,98	0,01	1,29	0,88	0,86	0,00	1,06	-2,85
		<b>2019</b>	1,06	0,95	0,02	1,02	0,93	1,00	-0,03	1,02	-3,00
		<b>2020</b>	0,71	2,08	0,06	0,68	1,03	1,22	-0,07	0,91	-3,19
		<b>2021</b>	1,42	1,23	0,04	0,90	1,12	1,00	0,01	1,02	-2,40
		<b>2016</b>									
<b>23</b>	<b>WSBP</b>	<b>2017</b>	0,80	0,94	0,04	1,51	0,54	2,59	-0,05	1,11	-3,24
		<b>2018</b>	0,59	1,19	0,04	1,13	1,40	0,42	-0,01	0,95	-2,91
		<b>2019</b>	0,63	1,10	0,07	0,93	1,47	1,49	0,08	1,03	-2,88
		<b>2020</b>	2,54	-0,14	0,08	0,30	0,48	5,18	0,38	1,79	-1,92
		<b>2021</b>	1,15	-6,80	0,01	0,62	0,86	5,23	0,19	1,58	-7,23



**Lampiran 16 : Laporan Keuangan Perusahaan Badan Usaha Milik Negara**

No	Kode Perusahaan	Tahun	Acc.Receivable	Sales	COGS	Current asset	PPE	Total Asset	SGA Expenses	Depreciation
		2016	2.906.997.989.330	11.063.942.850.707	9.948.797.443.385	16.792.278.617.059	1.459.815.811.733	20.037.690.162.169	455.978.703.558	21.632.511.828
1	ADHI	2017	2.922.807.904.442	15.156.178.074.776	13.098.371.731.392	24.817.671.201.079	1.520.930.722.412	28.332.948.012.950	581.076.734.596	32.046.509.750
		2018	3.354.528.145.868	15.655.499.866.493	13.148.896.372.495	25.386.859.425.078	1.573.323.727.930	30.091.600.973.297	707.672.316.457	36.026.062.800
		2019	3.904.181.243.440	15.307.860.220.494	12.971.806.607.215	30.315.155.278.021	1.836.864.787.309	36.515.833.214.549	894.067.305.939	50.207.686.691
		2020	2.986.514.735.059	10.827.682.417.205	9.091.968.816.661	30.090.503.386.345	2.204.377.328.017	38.093.888.626.551	727.680.741.009	78.869.775.532
		2021	2.727.305.597.823	11.530.471.713.036	9.774.045.780.098	31.600.942.926.217	2.150.181.675.985	39.900.337.834.619	635.365.187.565	70.125.663.591
		2016	834.170.879.000	9.106.260.754.000	8.254.466.187.000	10.630.221.568.000	14.092.994.799.000	29.981.535.812.000	843.638.508.000	38.062.626.000
2	ANTM	2017	971.168.156.000	12.653.619.205.000	11.009.726.759.000	9.001.938.755.000	12.958.946.013.000	30.014.273.452.000	1.043.286.128.000	19.267.050.000
		2018	942.680.882.746	25.275.245.970.000	20.613.271.101.000	7.342.040.979.000	19.489.671.241.000	32.195.350.845.000	3.105.818.093.000	25.964.197.000
		2019	1.002.334.714.000	32.718.542.699.000	28.271.386.345.000	7.665.239.260.000	18.865.691.270.000	30.194.907.730.000	3.491.541.536.000	54.309.021.671
		2020	1.344.196.000.000	27.372.461.000.000	22.896.684.000.000	9.150.514.000.000	18.248.068.000.000	31.729.513.000.000	2.443.474.000.000	90.098.000.000
		2021	1.447.676.000.000	38.445.595.000.000	32.086.534.000.000	11.728.143.000.000	16.863.748.000.000	32.916.154.000.000	3.620.917.000.000	102.711.000.000
		2016	16.143.097.000.000	76.709.888.000.000	24.884.519.000.000	206.881.693.000.000	44.736.920.000.000	1.038.706.009.000.000	10.255.394.000.000	1.377.656.000.000
3	BMRI	2017	26.520.533.000.000	79.501.530.000.000	27.174.371.000.000	216.367.870.000.000	46.991.375.000.000	1.124.700.847.000.000	11.456.142.000.000	1.389.147.000.000
		2018	30.498.065.000.000	80.992.570.000.000	26.369.938.000.000	185.548.213.000.000	50.075.628.000.000	1.202.252.094.000.000	12.557.876.000.000	1.311.681.000.000
		2019	31.273.767.000.000	91.525.090.000.000	32.084.902.000.000	187.110.873.000.000	57.657.529.000.000	1.318.246.335.000.000	13.279.408.000.000	1.464.796.000.000
		2020	32.680.904.000.000	95.616.227.000.000	33.095.422.000.000	308.752.693.000.000	64.322.488.000.000	1.541.964.567.000.000	12.669.458.000.000	1.588.948.000.000
		2021	30.178.386.000.000	97.749.086.000.000	24.686.592.000.000	300.479.489.000.000	67.503.267.000.000	1.725.611.128.000.000	14.781.754.000.000	1.362.443.000.000
		2016	376.594.527.000.000	43.768.439.000.000	13.773.377.000.000	6.428.731.000.000	28.425.728.000.000	603.031.880.000.000	6.211.925.000.000	939.527.000.000
4	BBNI	2017	426.789.981.000.000	48.177.849.000.000	16.240.086.000.000	10.380.886.000.000	30.205.202.000.000	709.330.084.000.000	6.922.572.000.000	1.059.791.000.000
		2018	497.886.888.000.000	54.138.613.000.000	18.692.298.000.000	11.900.084.000.000	34.008.656.000.000	808.572.011.000.000	7.667.065.000.000	1.201.294.000.000

		2019	539.862.076.000.000	58.532.373.000.000	21.929.999.000.000	11.800.935.000.000	35.661.850.000.000	845.605.208.000.000	8.258.709.000.000	1.386.498.000.000
		2020	541.978.801.000.000	56.172.871.000.000	19.020.905.000.000	13.757.811.000.000	27.362.400.000.000	891.337.425.000.000	9.062.677.000.000	2.576.716.000.000
		2021	532.141.344.000.000	50.025.887.000.000	11.779.156.000.000	11.849.220.000.000	26.882.982.000.000	964.837.692.000.000	8.764.956.000.000	2.006.916.000.000
		2016	19.327.087.000.000	93.995.015.000.000	28.576.716.000.000	13.909.933.000.000	24.515.059.000.000	1.003.644.426.000.000	11.975.745.000.000	1.224.809.000.000
5	BBRI	2017	19.673.095.000.000	102.899.292.000.000	29.893.805.000.000	25.230.455.000.000	24.746.306.000.000	1.126.248.442.000.000	13.146.944.000.000	1.579.405.000.000
		2018	23.003.106.000.000	111.582.804.000.000	33.917.032.000.000	23.379.549.000.000	26.914.859.000.000	1.296.898.292.000.000	14.364.278.000.000	1.865.317.000.000
		2019	29.125.264.000.000	121.756.276.000.000	40.048.971.000.000	20.265.162.000.000	31.432.629.000.000	1.416.758.840.000.000	15.366.752.000.000	1.733.629.000.000
		2020	72.820.860.000.000	135.764.561.000.000	42.180.448.000.000	33.492.467.000.000	43.706.632.000.000	1.610.065.344.000.000	21.004.682.000.000	3.199.102.000.000
		2021	45.455.247.000.000	143.523.329.000.000	29.428.900.000.000	32.022.666.000.000	47.970.187.000.000	1.678.097.734.000.000	23.269.044.000.000	2.759.154.000.000
		2016	162.330.347.000.000	17.138.819.000.000	8.975.274.000.000	2.189.078.000.000	4.659.379.000.000	214.168.479.000.000	2.465.706.000.000	219.402.000.000
6	BBTN	2017	196.634.594.000.000	19.271.582.000.000	9.930.642.000.000	2.688.331.000.000	4.837.319.000.000	261.365.267.000.000	2.952.916.000.000	215.788.000.000
		2018	234.999.600.000.000	22.851.758.000.000	11.639.990.993.765	2.715.921.000.000	5.017.694.000.000	306.436.194.000.000	3.225.353.000.000	263.884.000.000
		2019	249.708.993.000.000	25.719.874.000.000	16.600.365.000.000	2.600.197.000.000	5.400.658.000.000	311.776.828.000.000	3.425.022.000.000	314.233.000.000
		2020	247.053.220.000.000	25.116.488.000.000	16.191.937.000.000	3.784.186.000.000	5.818.445.000.000	361.208.406.000.000	3.114.260.000.000	348.337.000.000
		2021	260.399.531.000.000	25.794.958.000.000	12.803.655.000.000	2.505.522.000.000	5.736.791.000.000	371.868.311.000.000	3.358.846.000.000	388.897.000.000
		2016	2.285.065.000.000	14.058.869.000.000	10.964.524.000.000	8.349.927.000.000	6.087.746.000.000	18.576.774.000.000	1.870.662.000.000	330.488.000.000
7	PTBA	2017	5.343.708.000.000	19.471.030.000.000	9.657.400.000.000	11.117.745.000.000	6.199.299.000.000	10.869.737.000.000	1.081.005.100.000	608.796.000.000
		2018	2.521.257.000.000	21.166.993.000.000	14.176.060.000.000	11.426.678.000.000	6.547.586.000.000	24.172.933.000.000	2.690.042.500.000	630.857.000.000
		2019	2.482.837.000.000	21.787.564.000.000	12.621.200.000.000	11.679.884.000.000	7.272.751.000.000	26.098.052.000.000	2.929.205.000.000	675.666.000.000
		2020	1.578.867.000.000	17.325.192.000.000	12.758.932.000.000	8.364.356.000.000	7.863.615.000.000	24.056.755.000.000	2.218.631.000.000	947.918.000.000
		2021	3.099.840.000.000	29.261.468.000.000	15.777.245.000.000	18.211.500.000.000	8.321.231.000.000	36.123.703.000.000	3.662.264.000.000	1.110.881.000.000
		2016	1.912.955.650.000	38.639.215.650.000	37.959.276.430.000	11.651.333.020.000	9.266.669.770.000	37.375.693.900.000	37.959.276.430.000	1.639.817.990.000
8	GIAA	2017	2.292.500.880.000	41.773.257.810.000	42.377.733.320.000	9.867.416.270.000	9.006.576.070.000	37.632.920.930.000	42.377.733.320.000	1.337.741.020.000
		2018	4.146.139.421.129	62.669.190.463.097	66.480.211.302.460	15.628.728.306.802	13.558.096.960.926	60.137.117.264.834	66.480.211.302.460	2.583.810.419.682
		2019	3.475.054.478.442	63.597.191.696.801	61.323.939.763.561	15.770.410.751.043	15.905.437.983.310	61.970.455.827.538	61.323.939.763.561	2.530.913.045.897



		2020	1.582.125.406.562	21.048.393.497.884	46.598.401.170.663	7.567.661.156.559	132.469.764.076.164	152.185.901.368.124	46.598.401.170.663	21.465.762.976.023
		2021	1.351.488.316.690	19.068.166.476.462	37.218.577.603.424	4.361.270.028.531	83.516.747.246.790	102.606.923.823.110	37.218.577.603.424	17.929.021.326.676
		2016	215.059.269.961	1.674.702.722.328	1.337.793.754.317	853.506.463.800	425.706.696.909	1.381.633.321.120	286.391.819.154	12.025.811.338
9	INAF	2017	180.679.735.205	1.631.317.499.096	1.348.504.215.451	930.982.222.120	487.333.743.682	1.529.874.782.290	271.794.252.207	16.458.369.824
		2018	170.684.365.669	1.592.979.941.258	1.108.815.136.496	867.493.107.334	496.765.557.301	1.442.350.608.575	277.409.869.821	19.903.088.825
		2019	220.427.167.871	1.359.175.249.655	1.308.760.117.807	829.103.602.342	469.100.892.206	1.383.935.194.386	228.179.701.654	16.117.743.966
		2020	559.825.743.144	1.715.587.654.399	1.314.987.873.576	1.134.732.820.080	456.932.530.650	1.713.334.658.849	267.251.170.575	25.672.813.727
		2021	379.499.459.835	2.901.986.532.879	2.450.332.548.549	1.411.390.099.989	456.937.782.287	2.011.879.396.142	301.693.488.324	28.133.651.057
		2016	8.277.639.096.000	16.661.402.998.000	11.805.011.676.000	12.964.984.489.000	884.665.521.000	53.500.322.659.000	1.088.560.073.000	878.640.270.000
10	JSMR	2017	11.547.364.164.000	35.092.196.191.000	29.784.309.367.000	18.987.065.058.000	1.035.922.309.000	79.192.772.790.000	1.563.082.890.000	1.004.875.476.000
		2018	5.190.578.000.000	36.974.075.000.000	31.056.565.000.000	11.629.996.000.000	754.806.000.000	82.418.603.000.000	1.787.413.000.000	1.095.287.000.000
		2019	6.270.361.000.000	26.345.260.000.000	19.900.617.000.000	11.612.566.000.000	714.282.000.000	99.679.570.000.000	2.204.869.000.000	1.427.739.000.000
		2020	4.418.103.000.000	13.704.021.000.000	8.349.488.000.000	10.705.995.000.000	746.237.000.000	104.086.646.000.000	1.435.578.000.000	1.688.805.000.000
		2021	2.032.306.000.000	15.169.552.000.000	8.667.443.000.000	10.361.876.000.000	833.394.000.000	101.242.884.000.000	1.997.297.000.000	2.061.349.000.000
		2016	710.031.996.055	5.811.502.656.431	3.947.606.932.563	2.906.737.458.288	1.006.745.257.089	4.612.562.541.064	1.479.784.404.405	50.258.972.727
11	KAEF	2017	930.000.056.805	6.127.479.369.403	3.525.599.724.290	3.662.090.215.984	1.687.785.385.991	6.096.148.972.534	1.791.957.725.462	56.080.743.657
		2018	853.762.434.320	7.454.114.741.189	4.673.936.445.914	5.369.546.726.061	2.693.681.582.098	9.460.427.317.681	2.206.877.737.030	84.686.810.709
		2019	2.116.727.233.000	9.400.535.476.000	5.897.247.790.000	7.344.787.123.000	9.279.811.270.000	18.352.877.132.000	3.211.857.197.000	126.691.034.000
		2020	1.526.704.789.000	10.006.173.023.000	6.349.041.832.000	6.093.103.998.000	9.402.411.784.000	17.562.816.674.000	3.326.011.792.000	226.418.588.000
		2021	1.132.035.994.175	12.857.626.593.000	8.461.341.494.000	6.303.473.591.000	9.460.697.014.000	17.760.195.040.000	3.500.532.785.000	336.301.657.000
		2016	110.006.000.000	1.344.715.000.000	1.189.489.000.000	997.324.000.000	2.454.393.000.000	3.936.713.000.000	185.997.000.000	29.262.000.000
12	KRAS	2017	204.690.000.000	1.449.020.000.000	1.229.897.000.000	1.021.697.000.000	2.624.457.000.000	4.114.386.000.000	176.741.000.000	28.198.000.000
		2018	221.955.000.000	1.741.847.000.000	1.590.080.000.000	961.072.000.000	2.162.257.000.000	3.581.188.000.000	161.751.000.000	8.427.000.000
		2019	201.843.000.000	1.420.500.000.000	1.403.601.000.000	690.608.000.000	2.124.197.000.000	3.286.723.000.000	215.707.000.000	11.587.000.000
		2020	230.153.000.000	1.353.657.000.000	1.214.874.000.000	835.342.000.000	1.801.434.000.000	3.486.349.000.000	115.921.000.000	5.517.000.000

		2021	239.394.000.000	2.156.070.000.000	1.950.654.000.000	973.082.000.000	1.772.431.000.000	3.773.676.000.000	124.309.000.000	6.184.000.000
		2016	4.598.236.998.299	16.458.884.219.698	14.001.593.374.323	24.525.610.631.802	3.779.619.014.132	31.215.671.256.566	492.047.073.901	37.151.579.596
13	PTPP	2017	6.509.980.535.317	21.502.259.604.154	18.250.798.096.637	29.907.849.095.888	5.789.644.335.276	41.782.780.915.111	726.105.708.897	36.704.303.347
		2018	10.286.972.574.366	25.119.560.112.231	21.647.991.667.959	37.534.483.162.953	6.870.517.569.667	52.549.150.902.972	843.164.199.687	28.812.614.995
		2019	10.728.038.327.622	24.659.998.995.266	21.174.884.307.780	41.704.590.384.570	7.755.746.624.668	59.165.548.433.821	828.429.133.890	28.407.358.510
		2020	3.542.807.156.322	15.831.388.462.166	13.594.371.897.079	30.952.165.781.962	7.653.508.460.189	53.408.823.346.707	583.536.411.070	27.031.855.210
		2021	5.385.372.405.384	16.763.936.677.996	14.589.354.446.412	33.731.768.331.331	8.094.534.814.278	55.573.843.735.084	625.238.532.386	34.940.432.267
		2016	4.315.168.909.200	39.431.686.747.560	27.514.761.727.156	28.547.122.940.844	24.569.486.035.384	91.823.679.278.048	3.144.066.713.044	1.702.207.377.440
14	PGAS	2017	4.601.729.436.324	40.232.029.855.428	29.431.133.374.836	24.495.434.209.164	23.118.494.379.168	85.259.311.570.068	2.743.559.796.144	2.449.847.962.344
		2018	7.833.140.225.046	56.045.332.632.978	37.082.460.251.259	35.820.328.250.826	41.436.061.933.356	79.017.957.480.501	3.644.686.180.665	3.407.001.389.343
		2019	7.082.829.888.351	53.501.024.525.284	36.439.368.501.116	30.701.079.141.741	38.195.772.167.402	102.501.986.581.556	3.750.281.451.812	2.752.702.987.940
		2020	6.665.971.954.005	40.700.486.761.025	34.070.887.793.670	28.291.608.511.530	38.050.883.273.585	106.266.878.101.475	2.032.619.841.070	2.521.107.981.210
		2021	5.896.796.438.016	43.322.124.541.164	34.948.380.126.946	31.265.869.368.570	37.814.638.818.916	107.173.729.882.638	2.384.323.759.192	2.149.632.883.447
		2016	2.765.315.999.569	2.150.061.072.104	1.564.157.282.532	5.538.915.570.503	1.647.000.871.206	8.849.833.866.256	77.903.503.290	29.250.284.962
15	PPRO	2017	4.231.062.515.090	2.708.881.065.095	2.059.293.428.854	7.106.225.520.311	1.940.116.421.607	12.559.932.322.129	85.892.362.022	24.496.625.871
		2018	6.014.699.375.735	2.556.174.514.577	1.965.554.651.097	10.413.442.231.664	2.169.718.612.941	16.475.720.486.284	75.999.819.082	19.567.345.677
		2019	6.897.269.185.918	2.510.417.039.278	1.929.478.428.787	12.684.155.509.975	2.481.947.878.357	19.584.680.576.433	76.423.480.075	22.495.725.643
		2020	562.153.277.794	2.075.242.421.357	1.689.005.461.015	8.434.403.104.119	1.530.468.924.000	18.496.821.048.659	57.495.202.501	17.237.668.665
		2021	1.743.933.211.945	862.464.587.830	766.019.821.079	13.368.116.150.617	1.393.557.773.191	21.086.427.083.575	56.417.681.215	18.440.461.894
		2016	212.743.218.000	1.522.808.093.000	1.011.809.686.000	838.232.034.000	3.480.075.405.000	4.368.876.996.000	182.576.972.000	91.146.392.000
16	SMBR	2017	407.668.445.000	1.551.524.990.000	1.078.706.539.000	1.123.602.449.000	3.844.488.329.000	5.060.337.247.000	280.722.366.000	148.651.390.000
		2018	487.760.444.000	1.995.807.528.000	1.289.162.817.000	1.358.329.865.000	4.012.558.978.000	5.538.079.503.000	459.142.682.000	165.824.518.000
		2019	480.633.738.000	1.999.516.771.000	1.124.627.994.000	1.071.983.297.000	4.171.966.909.000	5.571.270.204.000	640.944.463.000	172.835.528.000
		2020	450.222.169.000	1.721.907.150.000	1.001.749.360.000	1.101.657.425.000	4.242.524.144.000	5.737.175.560.000	504.998.016.000	201.297.049.000
		2021	473.952.285.000	1.751.585.770.000	977.315.238.000	1.311.881.924.000	4.132.635.897.000	5.817.745.619.000	539.959.683.000	212.075.502.000

		2016	3.837.918.210.000	26.134.306.138.000	16.278.433.690.000	10.373.158.827.000	30.846.750.207.000	44.226.895.982.000	4.882.457.899.000	161.629.488.000
17	SMGR	2017	4.885.666.314.000	27.813.664.176.000	19.854.065.409.000	13.801.818.533.000	32.523.309.598.000	48.963.502.966.000	4.833.707.065.000	199.752.485.000
		2018	5.786.215.357.000	30.687.625.970.000	21.357.095.645.000	16.007.685.627.000	32.748.895.968.000	51.155.890.227.000	4.557.265.008.000	172.599.551.000
		2019	6.489.861.000.000	40.368.107.000.000	27.654.124.000.000	16.658.531.000.000	56.601.702.000.000	79.807.067.000.000	6.620.904.000.000	557.750.000.000
		2020	5.777.254.000.000	35.171.668.000.000	23.554.567.000.000	15.564.604.000.000	56.053.483.000.000	78.006.244.000.000	5.964.447.000.000	643.563.000.000
		2021	5.512.832.000.000	34.957.871.000.000	24.004.540.000.000	15.270.235.000.000	54.720.267.000.000	76.504.240.000.000	5.778.015.000.000	325.326.700.000
		2016	7.363.000.000.000	116.333.000.000.000	3.668.000.000.000	47.701.000.000.000	114.498.000.000.000	179.611.000.000.000	4.610.000.000.000	18.809.000.000.000
18	TLKM	2017	9.222.000.000.000	128.256.000.000.000	5.106.000.000.000	47.561.000.000.000	130.171.000.000.000	198.484.000.000.000	5.260.000.000.000	20.939.000.000.000
		2018	11.414.000.000.000	130.784.000.000.000	2.625.000.000.000	43.268.000.000.000	143.248.000.000.000	206.196.000.000.000	93.009.000.000.000	21.406.000.000.000
		2019	11.797.000.000.000	135.567.000.000.000	1.727.000.000.000	41.722.000.000.000	156.973.000.000.000	221.208.000.000.000	93.913.000.000.000	23.178.000.000.000
		2020	11.339.000.000.000	136.462.000.000.000	544.000.000.000	46.503.000.000.000	160.923.000.000.000	246.943.000.000.000	93.274.000.000.000	28.892.000.000.000
		2021	8.510.000.000.000	143.210.000.000.000	739.000.000.000	61.277.000.000.000	165.026.000.000.000	277.184.000.000.000	99.303.000.000.000	31.816.000.000.000
		2016	821.026.000.000	6.968.294.000.000	5.873.406.000.000	5.237.907.000.000	2.221.103.000.000	9.548.631.000.000	597.102.000.000	523.644.000.000
19	TINS	2017	1.477.845.000.000	9.217.160.000.000	7.691.597.000.000	6.996.966.000.000	2.462.393.000.000	11.876.309.000.000	794.607.000.000	516.229.000.000
		2018	1.920.364.000.000	11.016.677.000.000	9.942.804.000.000	9.016.657.000.000	3.100.142.000.000	15.220.685.000.000	939.159.000.000	596.352.000.000
		2019	1.620.118.000.000	19.302.627.000.000	18.167.065.000.000	12.307.055.000.000	3.601.375.000.000	20.361.278.000.000	1.211.513.000.000	847.676.000.000
		2020	1.197.782.000.000	15.215.980.000.000	14.096.099.000.000	6.557.264.000.000	3.517.206.000.000	14.517.700.000.000	902.427.000.000	821.888.000.000
		2021	1.870.901.000.000	14.607.003.000.000	11.172.514.000.000	7.424.045.000.000	3.448.268.000.000	14.690.989.000.000	1.195.153.000.000	826.431.000.000
		2016	4.317.460.353.276	23.788.322.626.347	19.820.484.367.904	39.712.575.190.796	4.742.288.130.361	61.433.012.174.447	788.282.594.058	27.482.382.725
20	WSKT	2017	1.871.068.344.684	45.212.897.632.604	35.749.365.206.806	52.427.017.359.620	3.013.846.252.216	97.895.760.838.624	2.103.899.171.263	33.168.896.845
		2018	3.768.188.689.654	48.788.950.838.822	39.926.332.089.924	66.989.129.822.191	7.091.121.159.643	124.391.581.623.636	1.667.745.969.535	52.445.969.029
		2019	3.555.894.482.727	31.387.389.629.869	25.782.746.866.464	49.037.842.886.120	8.663.216.063.821	122.589.259.350.571	1.371.547.283.663	90.058.719.718
		2020	3.559.687.347.487	16.190.456.515.103	15.136.023.660.455	28.755.275.700.187	7.278.413.684.133	100.767.648.407.325	4.724.338.963.488	166.878.360.033
		2021	2.907.078.631.605	12.224.128.315.553	10.325.642.190.087	42.588.609.406.325	5.413.149.771.834	103.601.611.883.340	2.305.100.736.693	140.729.188.841

		2016	3.751.098.119.000	15.668.832.513.000	13.476.892.423.000	23.651.834.992.000	3.324.669.312.000	31.355.204.690.000	526.829.315.000	283.475.573.000
21	WIKA	2017	4.930.153.132.000	26.176.403.026.000	23.300.168.938.000	34.910.108.265.000	3.932.108.696.000	45.683.774.302.000	676.672.875.000	546.593.680.000
		2018	5.350.840.436.000	31.158.193.498.000	27.553.466.348.000	45.731.939.639.000	4.675.679.014.000	59.230.001.239.000	785.744.845.000	291.708.824.000
		2019	4.461.895.735.000	27.212.914.210.000	23.732.835.386.000	42.335.471.858.000	5.154.533.876.000	62.110.847.154.000	930.543.092.000	520.154.116.000
		2020	2.175.553.436.000	16.536.381.639.000	15.011.596.163.000	47.980.945.725.000	5.026.009.676.000	68.109.185.213.000	894.569.012.000	514.699.267.000
		2021	2.266.834.715.000	17.809.717.726.000	16.115.147.791.000	37.186.634.112.000	8.832.862.346.000	69.385.794.346.000	788.413.587.000	328.390.092.000
		2016	653.482.031.527	3.481.731.506.128	2.977.298.901.593	2.439.936.919.732	2.219.223.927.235	4.662.319.785.318	88.942.657.834	135.427.712.401
22	WTON	2017	1.219.478.279.422	5.362.263.237.778	4.695.623.846.375	4.351.377.174.399	2.679.459.038.772	7.067.976.095.043	127.516.201.846	177.073.731.561
		2018	1.213.120.116.246	6.930.628.258.854	6.048.206.381.338	5.870.714.397.037	2.947.961.042.010	8.881.778.299.672	141.580.112.489	223.902.678.777
		2019	1.309.533.098.285	7.083.384.467.587	6.132.667.455.204	7.168.912.545.835	3.012.075.396.737	10.337.895.087.207	145.368.001.304	248.650.731.541
		2020	632.738.063.839	4.803.359.291.718	4.493.836.346.777	5.248.208.303.785	2.952.492.507.874	8.509.017.299.594	120.347.903.640	236.728.811.462
		2021	806.993.223.439	4.312.853.243.803	4.087.433.780.152	5.493.814.196.175	3.152.889.015.230	8.928.183.492.920	107.773.591.803	223.269.779.223
		2016	5.284.283.009.457	4.717.150.071.779	3.497.931.858.756	11.296.400.850.465	1.932.852.161.580	13.734.267.485.212	106.390.777.905	117.272.709.238
23	WSBP	2017	6.380.369.297.908	7.104.157.901.230	5.155.966.777.478	11.574.944.658.940	3.148.700.789.918	14.919.548.673.755	414.414.476.793	375.954.130.925
		2018	4.254.475.723.949	8.000.149.423.527	6.153.867.715.706	10.236.132.156.003	4.726.297.844.350	15.222.388.589.814	196.479.227.148	388.544.141.320
		2019	2.502.046.837.132	7.467.175.916.375	5.904.248.163.360	9.695.354.716.598	5.741.675.633.194	16.149.121.684.330	273.932.420.696	313.506.998.613
		2020	1.882.593.567.292	2.211.413.142.070	5.558.256.051.920	4.969.133.135.567	4.935.919.030.500	10.557.550.739.243	419.980.007.145	590.022.549.381
		2021	1.355.257.478.764	1.380.071.332.830	1.073.122.548.594	4.205.954.931.153	2.574.848.019.701	6.882.077.282.159	1.371.772.994.133	366.021.639.982



No	Kode Perusahaan	Tahun	Net Income from Continuing Operations	Cash Flow from Operation	Long Term Debt	Current Liabilities
		<b>2016</b>	728.591.095.621	1.858.973.543.725	1.608.286.449.267	12.986.623.750.004
<b>1</b>	<b>ADHI</b>	<b>2017</b>	1.707.671.550.892	3.226.995.448.375	4.829.741.347.659	17.633.289.239.294
		<b>2018</b>	1.798.931.177.541	853.593.583.910	4.871.629.629.672	18.934.699.447.368
		<b>2019</b>	1.441.986.307.340	496.197.490.895	5.188.358.566.200	24.493.176.968.328
		<b>2020</b>	1.008.032.859.535	1.436.114.329.566	5.436.428.675.589	27.082.649.503.604
		<b>2021</b>	1.121.060.745.373	1.516.184.833.702	3.115.178.689.881	31.127.451.942.313
		<b>2016</b>	8.156.059.000	1.015.391.750.000	7.220.426.641.000	4.352.313.598.000
<b>2</b>	<b>ANTM</b>	<b>2017</b>	600.606.318.000	1.379.176.412.000	5.971.408.300.000	5.552.461.635.000
		<b>2018</b>	1.556.156.776.000	1.874.578.431.000	8.185.053.080.000	5.561.931.474.000
		<b>2019</b>	955.614.818.000	1.633.837.222.000	6.768.250.162.000	5.293.238.393.000
		<b>2020</b>	2.032.303.000.000	2.218.674.000.000	5.136.803.000.000	7.553.261.000.000
		<b>2021</b>	2.738.144.000.000	5.042.665.000.000	5.516.673.000.000	6.562.383.000.000
		<b>2016</b>	18.612.727.000.000	34.685.742.000.000	34.044.383.000.000	7.223.802.000.000
<b>3</b>	<b>BMRI</b>	<b>2017</b>	27.169.751.000.000	31.229.199.000.000	42.474.294.000.000	5.468.393.000.000
		<b>2018</b>	33.905.797.000.000	35.146.695.000.000	51.447.677.000.000	7.112.943.000.000
		<b>2019</b>	36.451.514.000.000	34.052.262.000.000	55.697.146.000.000	16.248.046.000.000
		<b>2020</b>	24.255.487.000.000	55.603.443.000.000	43.645.350.000.000	12.967.576.000.000
		<b>2021</b>	38.440.203.000.000	46.435.650.000.000	52.243.485.000.000	6.547.756.000.000
		<b>2016</b>	14.229.332.000.000	15.999.051.000.000	11.148.956.000.000	3.275.668.000.000
<b>4</b>	<b>BBNI</b>	<b>2017</b>	17.222.663.000.000	33.625.853.000.000	14.730.714.000.000	4.867.547.000.000
		<b>2018</b>	19.599.399.000.000	4.274.095.000.000	14.608.465.000.000	4.160.295.000.000
		<b>2019</b>	19.486.623.000.000	12.611.042.000.000	14.900.956.000.000	5.272.805.000.000

		<b>2020</b>	5.231.444.000.000	74.253.924.000.000	18.280.485.000.000	5.560.702.000.000
		<b>2021</b>	12.767.284.000.000	97.479.025.000.000	20.542.001.000.000	4.553.735.000.000
		<b>2016</b>	33.964.542.000.000	39.788.067.000.000	10.111.453.000.000	5.410.313.000.000
<b>5</b>	<b>BBRI</b>	<b>2017</b>	36.805.834.000.000	51.525.335.000.000	13.285.656.000.000	6.584.201.000.000
		<b>2018</b>	41.725.877.000.000	57.355.295.000.000	15.339.787.000.000	8.462.958.000.000
		<b>2019</b>	43.431.933.000.000	44.583.078.000.000	19.359.606.000.000	7.549.312.000.000
		<b>2020</b>	29.778.701.000.000	29.804.584.000.000	22.259.520.000.000	15.473.574.000.000
		<b>2021</b>	41.144.382.000.000	32.588.374.000.000	22.753.327.000.000	18.735.387.000.000
		<b>2016</b>	3.352.232.000.000	9.783.925.000.000	2.999.118.000.000	2.081.886.000.000
<b>6</b>	<b>BBTN</b>	<b>2017</b>	3.891.903.000.000	321.044.000.000	223.937.463.000.000	2.813.874.000.000
		<b>2018</b>	3.593.800.000.000	2.410.430.000.000	2.999.519.000.000	2.301.930.000.000
		<b>2019</b>	521.773.000.000	14.828.361.000.000	5.999.669.000.000	1.999.183.000.000
		<b>2020</b>	2.330.285.000.000	26.658.603.000.000	10.194.432.000.000	4.765.276.000.000
		<b>2021</b>	3.036.832.000.000	9.551.932.000.000	8.759.744.000.000	3.654.236.000.000
		<b>2016</b>	2.530.807.000.000	1.928.346.000.000	2.981.622.000.000	5.042.747.000.000
<b>7</b>	<b>PTBA</b>	<b>2017</b>	5.898.515.000.000	2.415.444.000.000	3.674.271.000.000	4.513.226.000.000
		<b>2018</b>	6.224.069.000.000	7.867.786.000.000	2.967.541.000.000	4.935.696.000.000
		<b>2019</b>	5.014.355.000.000	4.296.479.000.000	2.983.975.000.000	4.691.251.000.000
		<b>2020</b>	2.520.425.000.000	3.513.628.000.000	3.245.102.000.000	3.872.457.000.000
		<b>2021</b>	9.959.025.000.000	10.795.075.000.000	4.369.332.000.000	7.500.647.000.000
		<b>2016</b>	991.039.390.000	1.075.322.640.000	11.640.960.500.000	15.635.761.210.000
<b>8</b>	<b>GIAA</b>	<b>2017</b>	761.811.780.000	616.652.930.000	9.039.767.460.000	19.218.461.470.000
		<b>2018</b>	2.881.411.707.670	410.173.386.397	6.574.128.017.366	44.303.849.507.960
		<b>2019</b>	2.044.710.292.072	7.136.318.303.199	6.637.226.926.287	45.310.657.399.166
		<b>2020</b>	31.072.773.272.214	1.556.758.279.267	119.015.612.115.656	60.575.426.727.786

		<b>2021</b>	56.521.646.890.157	1.175.520.998.573	107.439.256.633.381	82.329.717.332.382
		<b>2016</b>	33.550.733.034	317.962.543.661	100.946.524.578	704.929.715.911
<b>9</b>	<b>INAF</b>	<b>2017</b>	4.282.682.490	147.184.447.849	110.175.857.159	893.289.027.427
		<b>2018</b>	25.910.150.677	70.390.895.931	118.465.915.951	827.237.832.766
		<b>2019</b>	50.055.221.968	20.790.922.347	438.172.859.929	440.827.007.421
		<b>2020</b>	58.168.824.711	46.547.903.552	446.256.244.007	836.751.938.323
		<b>2021</b>	51.979.235.025	92.899.478.946	458.381.048.281	1.045.188.438.355
		<b>2016</b>	4.165.506.983.000	2.245.042.812.000	18.534.493.599.000	18.626.988.996.000
<b>10</b>	<b>JSMR</b>	<b>2017</b>	4.648.080.263.000	4.356.185.866.000	35.835.392.971.000	24.997.940.298.000
		<b>2018</b>	5.415.228.000.000	909.827.000.000	31.138.139.000.000	31.081.475.000.000
		<b>2019</b>	5.857.262.000.000	3.404.523.000.000	34.967.416.000.000	41.526.417.000.000
		<b>2020</b>	4.465.992.000.000	1.440.732.000.000	64.382.344.000.000	14.298.687.000.000
		<b>2021</b>	6.719.673.000.000	2.766.986.000.000	63.727.986.000.000	12.014.583.000.000
		<b>2016</b>	442.824.103.843	198.050.928.789	644.946.264.289	1.696.208.867.581
<b>11</b>	<b>KAEF</b>	<b>2017</b>	535.661.371.401	5.241.243.654	1.154.120.768.637	2.369.507.448.769
		<b>2018</b>	765.017.358.119	258.254.551.890	2.329.663.106.364	3.774.304.481.466
		<b>2019</b>	501.655.742.000	1.853.834.642.000	3.547.810.027.000	7.392.140.277.000
		<b>2020</b>	653.024.422.000	1.018.975.185.000	3.670.202.731.000	6.786.941.897.000
		<b>2021</b>	985.639.320.000	223.924.978.000	4.548.141.849.000	5.980.180.556.000
		<b>2016</b>	4.390.000.000	67.215.000.000	872.535.000.000	1.224.501.000.000
<b>12</b>	<b>KRAS</b>	<b>2017</b>	50.744.000.000	204.160.000.000	899.672.000.000	1.361.905.000.000
		<b>2018</b>	93.110.000.000	80.151.000.000	975.358.000.000	1.783.061.000.000
		<b>2019</b>	448.763.000.000	176.125.000.000	437.286.000.000	2.493.429.000.000
		<b>2020</b>	166.657.000.000	70.827.000.000	2.210.130.000.000	827.496.000.000
		<b>2021</b>	69.544.000.000	119.885.000.000	1.764.798.000.000	1.486.779.000.000

		<b>2016</b>	1.165.959.670.199	986.831.200.221	4.572.158.020.582	15.865.384.422.846
<b>13</b>	<b>PTPP</b>	<b>2017</b>	1.792.261.562.466	1.462.721.816.743	6.839.855.594.779	20.699.814.835.735
		<b>2018</b>	2.003.090.738.328	716.128.002.645	9.648.009.050.734	26.585.529.876.819
		<b>2019</b>	1.239.763.092.293	300.140.201.059	11.348.422.351.199	30.490.992.843.527
		<b>2020</b>	335.256.121.957	268.989.679.129	12.460.197.648.700	27.042.681.837.712
		<b>2021</b>	377.030.362.730	468.698.302.439	11.098.113.084.773	30.145.580.969.254
		<b>2016</b>	5.968.838.508.228	8.807.919.858.388	38.273.624.968.692	10.955.336.673.732
<b>14</b>	<b>PGAS</b>	<b>2017</b>	5.107.819.325.232	7.829.449.746.012	41.735.119.680.832	6.322.324.149.264
		<b>2018</b>	9.724.439.107.710	13.307.622.425.073	68.602.035.345.336	23.235.117.344.046
		<b>2019</b>	7.594.585.430.948	11.267.892.889.361	57.541.970.034.775	15.615.845.389.597
		<b>2020</b>	4.283.898.819.655	5.880.016.656.150	47.892.008.306.870	16.688.406.014.280
		<b>2021</b>	5.997.483.724.470	8.314.621.326.402	47.731.439.428.336	12.569.701.936.200
		<b>2016</b>	508.000.286.282	185.007.725.446	3.079.861.317.759	2.778.511.765.530
<b>15</b>	<b>PPRO</b>	<b>2017</b>	563.695.274.219	67.549.078.307	4.164.747.640.591	3.395.076.140.604
		<b>2018</b>	501.224.252.591	25.216.854.315	4.971.773.985.836	5.685.378.489.565
		<b>2019</b>	361.702.480.201	207.197.743.053	6.312.184.791.062	7.147.437.444.680
		<b>2020</b>	127.650.713.946	486.489.881.177	7.987.753.532.922	6.056.997.852.049
		<b>2021</b>	22.725.420.519	106.810.932.705	9.025.926.627.832	7.562.356.662.423
		<b>2016</b>	328.421.435.000	87.306.699.000	955.881.605.000	292.237.689.000
<b>16</b>	<b>SMBR</b>	<b>2017</b>	192.096.085.000	183.236.105.000	978.649.421.000	668.827.967.000
		<b>2018</b>	247.502.029.000	64.469.290.000	1.428.000.232.000	636.408.215.000
		<b>2019</b>	233.944.314.000	87.929.949.000	1.620.450.782.000	468.526.330.000
		<b>2020</b>	215.159.774.000	352.300.803.000	1.479.148.317.000	850.138.636.000
		<b>2021</b>	234.310.849.000	374.742.047.000	1.878.386.810.000	473.114.288.000



		<b>2016</b>	5.084.621.543.000	5.180.010.976.000	5.500.831.097.000	8.151.673.428.000
<b>17</b>	<b>SMGR</b>	<b>2017</b>	2.746.546.363.000	2.745.186.809.000	9.720.873.610.000	8.803.577.054.000
		<b>2018</b>	4.104.959.323.000	4.462.460.482.000	10.216.757.106.000	8.202.837.599.000
		<b>2019</b>	3.195.775.000.000	5.608.931.000.000	31.674.891.000.000	12.240.252.000.000
		<b>2020</b>	3.488.650.000.000	7.221.257.000.000	29.065.511.000.000	11.506.163.000.000
		<b>2021</b>	7.483.194.000.000	6.688.789.000.000	20.729.956.000.000	14.210.166.000.000
		<b>2016</b>	39.195.000.000.000	47.231.000.000.000	34.305.000.000.000	39.762.000.000.000
<b>18</b>	<b>TLKM</b>	<b>2017</b>	43.933.000.000.000	49.405.000.000.000	40.978.000.000.000	45.376.000.000.000
		<b>2018</b>	38.845.000.000.000	45.671.000.000.000	42.632.000.000.000	46.461.000.000.000
		<b>2019</b>	42.394.000.000.000	54.949.000.000.000	45.589.000.000.000	58.369.000.000.000
		<b>2020</b>	43.505.000.000.000	65.317.000.000.000	56.961.000.000.000	69.093.000.000.000
		<b>2021</b>	47.563.000.000.000	68.353.000.000.000	62.654.000.000.000	69.131.000.000.000
		<b>2016</b>	414.970.000.000	1.090.381.000.000	833.714.000.000	3.061.232.000.000
<b>19</b>	<b>TINS</b>	<b>2017</b>	716.211.000.000	152.027.000.000	2.412.290.000.000	3.402.526.000.000
		<b>2018</b>	199.058.000.000	1.261.639.000.000	2.436.908.000.000	6.635.425.000.000
		<b>2019</b>	722.414.000.000	2.080.269.000.000	3.144.688.000.000	11.958.185.000.000
		<b>2020</b>	269.760.000.000	5.400.909.000.000	3.712.399.000.000	5.865.165.000.000
		<b>2021</b>	1.728.705.000.000	4.039.395.000.000	2.696.579.000.000	5.685.990.000.000
		<b>2016</b>	3.145.781.501.668	7.762.413.775.203	13.376.139.817.195	31.283.653.800.304
<b>20</b>	<b>WSKT</b>	<b>2017</b>	6.526.601.124.814	5.959.562.435.459	22.831.738.171.066	52.309.197.858.063
		<b>2018</b>	7.966.901.773.182	4.011.540.078.574	38.704.737.773.426	56.799.725.099.343
		<b>2019</b>	5.239.471.615.685	9.014.249.440.062	48.447.295.021.989	45.023.495.139.583
		<b>2020</b>	3.498.727.210.663	411.061.644.702	40.773.569.381.438	48.564.972.535.877
		<b>2021</b>	4.075.569.078.936	192.784.236.637	60.839.885.638.036	27.300.293.001.474

		<b>2016</b>	1.295.239.236.000	1.113.343.805.000	3.708.198.703.000	14.909.016.696.000
<b>21</b>	<b>WKA</b>	<b>2017</b>	1.462.391.358.000	1.885.252.166.000	5.076.332.392.000	25.975.617.297.000
		<b>2018</b>	3.834.697.406.000	3.935.625.611.000	13.762.735.289.000	28.251.951.385.000
		<b>2019</b>	3.694.394.752.000	833.091.329.000	12.545.657.222.000	30.349.456.945.000
		<b>2020</b>	1.463.941.728.000	314.191.065.000	7.239.230.206.000	44.212.529.936.000
		<b>2021</b>	1.122.984.859.000	3.740.044.194.000	14.981.146.731.000	36.969.569.903.000
		<b>2016</b>	408.258.135.953	79.247.536.911	308.051.234.223	1.863.793.637.442
<b>22</b>	<b>WTON</b>	<b>2017</b>	530.358.739.672	1.126.052.429.214	103.726.392.246	4.216.314.368.712
		<b>2018</b>	732.545.860.739	733.378.642.718	496.879.829.933	5.248.086.459.534
		<b>2019</b>	795.405.957.888	1.126.052.429.214	634.394.186.422	6.195.054.960.778
		<b>2020</b>	184.396.835.039	803.263.880.033	411.823.714.491	4.706.620.585.979
		<b>2021</b>	112.686.845.398	44.401.200.190	541.905.742.043	4.938.393.406.640
		<b>2016</b>	1.164.938.667.504	3.034.905.406.375	1.450.916.165.626	4.877.850.277.625
<b>23</b>	<b>WSBP</b>	<b>2017</b>	1.621.796.454.286	2.413.798.672.493	9.461.216.530	7.593.431.366.806
		<b>2018</b>	1.687.271.423.660	1.818.103.331.586	12.812.799.172	7.327.262.600.178
		<b>2019</b>	1.261.535.528.440	26.265.454.496	2.034.654.839.578	5.979.916.258.397
		<b>2020</b>	4.561.318.229.496	561.476.766.499	2.036.180.289.713	7.363.940.971.446
		<b>2021</b>	1.326.111.559.719	18.561.790.720	37.062.420.961	9.623.543.926.198

## Lampiran 17 : Laporan Konsultasi Bimbingan



### UNIVERSITAS NASIONAL FAKULTAS EKONOMI DAN BISNIS

S1- Manajemen, S1- Akuntansi, dan S1- Pariwisata

JL. Sawo Mania No. 61 Pejaten, Pasar Minggu, Jakarta 12520 Telp. (021) 78833307, 7806700 (Hunting) Fax. 7802718, 7802719

P.O. Box 4741 Jakarta 12047 Homepage : <http://www.unas.ac.id>. E-mail : [febunas49@gmail.com](mailto:febunas49@gmail.com)

#### KONSULTASI BIMBINGAN

**Npm** : 183112340350224  
**Nama** : Oktaviani Rahmawati  
**Program Studi** : Akuntansi  
**Konsentrasi** : Auditing

#### KONSULTASI PEMBIMBING PROPOSAL

Tanggal	Materi Konsultasi	Status
12 November, 2022	<p>tata kelola perusahaan, audit internal, dan sistem pelaporan pelanggaran terhadap terjadinya fraud ( studi empiris pada perusahaan badan usaha milik negara yang terdaftar di bursa efek indonesia periode 2017-2021)</p> <p>pokok bahasan :</p> <p>fraud atau kecurangan adalah tindakan yang dilakukan secara sengaja dan mengakibatkan pihak lain mengalami kerugian. fraud yang sering terjadi di indonesia yaitu korupsi, kemudian penyalahgunaan aset dan kecurangan pada laporan keuangan. penelitian ini bertujuan untuk mengetahui pengaruh penerapan tata kelola perusahaan yang baik ( good corporate governance ), audit internal, dan sistem pelaporan pelanggaran ( whistleblowing system ) terhadap pencegahan kecurangan pada perusahaan badan usaha milik negara (bumn) yang terdaftar di bursa efek indonesia periode 2017- 2021. sampel penelitian ini dipilih menggunakan sampel penilaian atau disebut dengan purposive sampling dan terpilih 40 perusahaan. hasil penelitian ini menunjukkan bahwa penerapan tata kelola perusahaan yang baik ( good corporate governance ) berpengaruh positif terhadap pencegahan kecurangan, dan untuk audit internal ,dan sistem pelaporan pelanggaran ( whistleblowing system ) berpengaruh positif terhadap pencegahan kecurangan. hasil penelitian ini mengimplikasikan bahwa keberadaan audit internal, dan sistem pelaporan pelanggaran ( whistleblowing system ) variabel yang paling dominan dapat meningkatkan pencegahan kecurangan pada perusahaan badan usaha milik negara.</p>	Sudah Ditanggapi
18 November, 2022	bimbingan bab 2 mengenai keterkaitan antar variabel	Sudah Ditanggapi
20 November, 2022	bimbingan bab 3 - metode penelitian	Sudah Ditanggapi

#### KONSULTASI PEMBIMBING TUGAS AKHIR

Tanggal	Materi Konsultasi	Status
---------	-------------------	--------

26 January, 2023	revisian bab 1 2 dan 3 , terkait saran dari penguji perihal metode penelitian	Sudah Ditanggapi
1 February, 2023	bimbingan bab 4 - hasil penelitian dan pembahasan	Sudah Ditanggapi
5 February, 2023	bimbingan revisi bab 4 - hasil penelitian	Sudah Ditanggapi
7 February, 2023	bimbingan bab 5 - kesimpulan dan saran	Sudah Ditanggapi
8 February, 2023	bimbingan final revisi tugas akhir	Sudah Ditanggapi



## Lampiran 18 : Laporan Hasil Turnitin

OKTAVIANI RAHMAWATI.TA

### ORIGINALITY REPORT

<b>8%</b>	<b>4%</b>	<b>3%</b>	<b>7%</b>
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

### PRIMARY SOURCES

<b>1</b>	Submitted to Universitas Nasional Student Paper	<b>6%</b>
<b>2</b>	etheses.iainponorogo.ac.id Internet Source	<b>1%</b>
<b>3</b>	repositori.uin-alauddin.ac.id Internet Source	<b>1%</b>

Exclude quotes  On  
Exclude bibliography  On

Exclude matches  < 1%

