

LAMPIRAN – LAMPIRAN

Lampiran 1 Ringkasan Sampel

No.	Kriteria	Jumlah
1	Perusahaan Manufaktur sub sektor Industri Barang Konsumsi terdaftar di BEI selama periode 2019-2022	55
2	Perusahaan Manufaktur sub sektor Industri Barang Konsumsi mempublikasikan laporan keuangan berturut-turut selama periode 2019-2022	52
3	Menyimpan informasi yang lengkap dalam laporan keuangan 2019-2022	52
Total perusahaan yang memenuhi kriteria		52
Total perusahaan periode penelitian (2019-2022)		208
Data outlier		13
Sample data		195

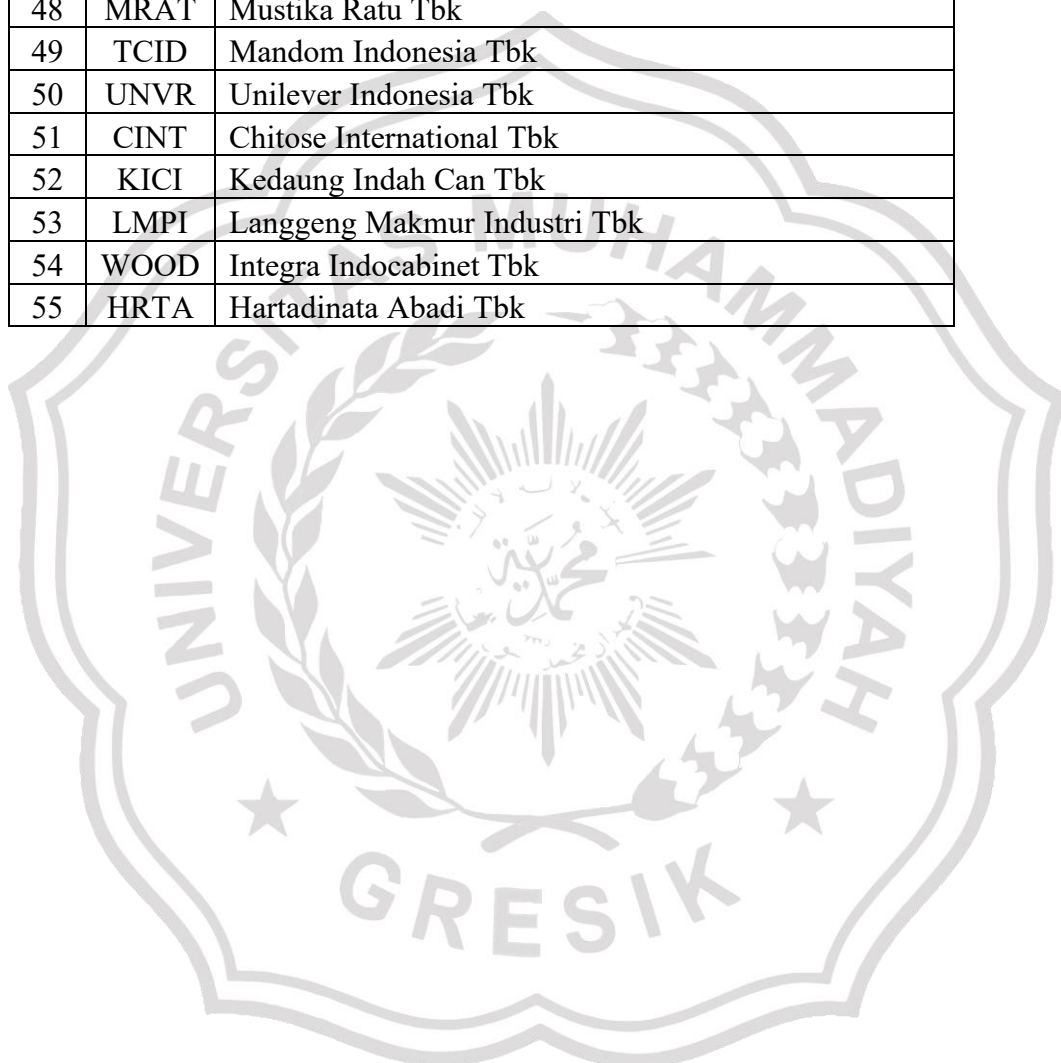
Sumber: Data dari www.idx.co.id dikelola



Lampiran 2 Daftar Perusahaan Manufaktur Sektor Industri Barang Konsumsi

NO	KODE	NAMA PERUSAHAAN
1	ADES	Akasha Wira International Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	ALTO	Tri Banyan Tirta Tbk
4	BTEK	Bumi Teknokultura Unggul Tbk
5	BUDI	Budi Starch & Sweetener Tbk
6	CAMP	Campine Ice Cream Industry Tbk
7	CEKA	Wilmar Cahaya Indonesia Tbk
8	CLEO	Sariguna Primatirta Tbk
9	DLTA	Delta Djakarta Tbk
10	FOOD	Sentra Food Indonesia Tbk
11	GOOD	Garuda Food Putra Putri Jaya Tbk
12	HOKI	Buyung Poetra Sembada Tbk
13	ICBP	Indofood CBP Sukses Makmur Tbk
14	IIKP	Inti Agri Resources Tbk
15	INDF	Indofood Sukses Makmur Tbk
16	KEJU	Mulia Boga Raya Tbk
17	MGNA	Magna Investama Mandiri Tbk
18	MLBI	Multi Bintang Indonesia Tbk
19	MYOR	Mayora Indah Tbk
20	PANI	Pratama Abadi Nusa Industri Tbk
21	PCAR	Prima Cakrawala Abadi Tbk
22	PSDN	Prasidha Aneka Niaga Tbk
23	PSGO	Palma Serasih Tbk
24	ROTI	Nippon Indosari Corpindo Tbk
25	SKBM	Sekar Bumi Tbk
26	SKLT	Sekar Laut Tbk
27	STTP	Siantar Top Tbk
28	TBLA	Tunas Baru Lampung Tbk
29	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
30	GGRM	Gudang Garam Tbk
31	HMSP	H.M. Sampoerna Tbk
32	ITIC	Indonesian Tobacco Tbk
33	RMBA	Bentoel Internasional Investama+D24 Tbk
34	WIIM	Wismilak Inti Makmur Tbk
35	DVLA	Darya-Varia Laboratoria Tbk
36	INAF	Indofarma Tbk
37	KAEF	Kimia Farma Tbk
38	KLBF	Kalbe Farma Tbk
39	MERK	Merck Tbk

40	PEHA	Phapros Tbk
41	PYFA	Pyridam Farma Tbk
42	SCPI	Merck Sharp Dohme Pharma Tbk
43	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
44	TSPC	Tempo Scan Pacific Tbk
45	KINO	Kino Indonesia Tbk
46	KPAS	Cottonindo Ariesta Tbk
47	MBTO	Martina Berto Tbk
48	MRAT	Mustika Ratu Tbk
49	TCID	Mandom Indonesia Tbk
50	UNVR	Unilever Indonesia Tbk
51	CINT	Chitose International Tbk
52	KICI	Kedaung Indah Can Tbk
53	LMPI	Langgeng Makmur Industri Tbk
54	WOOD	Integra Indocabinet Tbk
55	HRTA	Hartadinata Abadi Tbk



Lampiran 3 Penentuan Sampel Penelitian

No	Kode	Emiten	Kriteria			Sampel
			I	II	III	
Sektor Industri Barang Konsumsi						
Sub Sektor Industri Makanan dan Minuman						
1	ADES	Akasha Wira International Tbk	O	O	O	O
2	AISA	Tiga Pilar Sejahtera Food Tbk	O	O	O	O
3	ALTO	Tri Banyan Tirta Tbk	O	O	O	O
4	BTEK	Bumi Teknokultura Unggul Tbk	O	O	O	O
5	BUDI	Budi Starch & Sweetener Tbk	O	O	O	O
6	CAMP	Campine Ice Cream Industry Tbk	O	O	O	O
7	CEKA	Wilmar Cahaya Indonesia Tbk	O	O	O	O
8	CLEO	Sariguna Primatirta Tbk	O	O	O	O
9	DLTA	Delta Djakarta Tbk	O	O	O	O
10	FOOD	Sentra Food Indonesia Tbk	O	O	O	O
11	GOOD	Garuda Food Putra Putri Jaya Tbk	O	O	O	O
12	HOKI	Buyung Poetra Sembada Tbk	O	O	O	O
13	ICBP	Indofood CBP Sukses Makmur Tbk	O	O	O	O
14	IIKP	Inti Agri Resources Tbk	O	X	O	X
15	INDF	Indofood Sukses Makmur Tbk	O	O	O	O
16	KEJU	Mulia Boga Raya Tbk	O	O	O	O
17	MGNA	Magna Investama Mandiri Tbk	O	X	O	X
18	MLBI	Multi Bintang Indonesia Tbk	O	O	O	O
19	MYOR	Mayora Indah Tbk	O	O	O	O
20	PANI	Pratama Abadi Nusa Industri Tbk	O	O	O	O
21	PCAR	Prima Cakrawala Abadi Tbk	O	O	O	O
22	PSDN	Prasidha Aneka Niaga Tbk	O	O	O	O
23	PSGO	Palma Serasih Tbk	O	O	O	O
24	ROTI	Nippon Indosari Corpindo Tbk	O	O	O	O
25	SKBM	Sekar Bumi Tbk	O	O	O	O
26	SKLT	Sekar Laut Tbk	O	O	O	O
27	STTP	Siantar Top Tbk	O	O	O	O
28	TBLA	Tunas Baru Lampung Tbk	O	O	O	O
29	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk	O	O	O	O
Jumlah			29	27	29	27
Sub sektor Rokok						
1	GGRM	Gudang Garam Tbk	O	O	O	O
2	HMSP	H.M. Sampoerna Tbk	O	O	O	O
3	ITIC	Indonesian Tobacco Tbk	O	O	O	O
4	RMBA	Bentoel Internasional Investama+D24 Tbk	O	O	O	O

5	WIIM	Wismilak Inti Makmur Tbk	O	O	O	O
Jumlah			5	5	5	5
Sub Sektor Farmasi						
1	DVLA	Darya-Varia Laboratoria Tbk	O	O	O	O
2	INAF	Indofarma Tbk	O	O	O	O
3	KAEF	Kimia Farma Tbk	O	O	O	O
4	KLBF	Kalbe Farma Tbk	O	O	O	O
5	MERK	Merck Tbk	O	O	O	O
6	PEHA	Phapros Tbk	O	O	O	O
7	PYFA	Pyridam Farma Tbk	O	O	O	O
8	SCPI	Merck Sharp Dohme Pharma Tbk	O	O	O	O
9	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	O	O	O	O
10	TSPC	Tempo Scan Pacific Tbk	O	O	O	O
Jumlah			10	10	10	10
Sub Sektor Kosmetik & Barang Keperluan Rumah Tangga						
1	KINO	Kino Indonesia Tbk	O	O	O	O
2	KPAS	Cottonindo Ariesta Tbk	O	X	O	X
3	MBTO	Martina Berto Tbk	O	O	O	O
4	MRAT	Mustika Ratu Tbk	O	O	O	O
5	TCID	Mandom Indonesia Tbk	O	O	O	O
6	UNVR	Unilever Indonesia Tbk	O	O	O	O
7	CINT	Chitose International Tbk	O	O	O	O
8	KICI	Kedaung Indah Can Tbk	O	O	O	O
9	LMPI	Langgeng Makmur Industri Tbk	O	O	O	O
10	WOOD	Integra Indocabinet Tbk	O	O	O	O
11	HRTA	Hartadinata Abadi Tbk	O	O	O	O
Jumlah			11	10	11	10

Keterangan :

O : Memenuhi Kriteria

X : Tidak Memenuhi Kriteria

Lampiran 4 Sampel Penelitian

NO	KODE	NAMA PERUSAHAAN
1	ADES	Akasha Wira International Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	ALTO	Tri Banyan Tirta Tbk
4	BTEK	Bumi Teknokultura Unggul Tbk
5	BUDI	Budi Starch & Sweetener Tbk
6	CAMP	Campine Ice Cream Industry Tbk
7	CEKA	Wilmar Cahaya Indonesia Tbk
8	CINT	Chitose International Tbk
9	CLEO	Sariguna Primatirta Tbk
10	DLTA	Delta Djakarta Tbk
11	DVLA	Darya-Varia Laboratoria Tbk
12	FOOD	Sentra Food Indonesia Tbk
13	GGRM	Gudang Garam Tbk
14	GOOD	Garuda Food Putra Putri Jaya Tbk
15	HMSP	H.M. Sampoerna Tbk
16	HOKI	Buyung Poetra Sembada Tbk
17	HRTA	Hartadinata Abadi Tbk
18	ICBP	Indofood CBP Sukses Makmur Tbk
19	INAF	Indofarma Tbk
20	INDF	Indofood Sukses Makmur Tbk
21	ITIC	Indonesian Tobacco Tbk
22	KAEF	Kimia Farma Tbk
23	KEJU	Mulia Boga Raya Tbk
24	KICI	Kedaung Indah Can Tbk
25	KINO	Kino Indonesia Tbk
26	KLBF	Kalbe Farma Tbk
27	LMPI	Langgeng Makmur Industri Tbk
28	MBTO	Martina Berto Tbk
29	MERK	Merck Tbk
30	MLBI	Multi Bintang Indonesia Tbk
31	MRAT	Mustika Ratu Tbk
32	MYOR	Mayora Indah Tbk
33	PANI	Pratama Abadi Nusa Industri Tbk
34	PCAR	Prima Cakrawala Abadi Tbk
35	PEHA	Phapros Tbk
36	PSDN	Prasidha Aneka Niaga Tbk
37	PSGO	Palma Serasih Tbk
38	PYFA	Pyridam Farma Tbk
39	RMBA	Bentoel Internasional Investama+D24 Tbk

40	ROTI	Nippon Indosari Corpindo Tbk
41	SCPI	Merck Sharp Dohme Pharma Tbk
42	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
43	SKBM	Sekar Bumi Tbk
44	SKLT	Sekar Laut Tbk
45	STTP	Siantar Top Tbk
46	TBLA	Tunas Baru Lampung Tbk
47	TCID	Mandom Indonesia Tbk
48	TSPC	Tempo Scan Pacific Tbk
49	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
50	UNVR	Unilever Indonesia Tbk
51	WIIM	Wismilak Inti Makmur Tbk
52	WOOD	Integra Indocabinet Tbk



Lampiran 5 Kertas Kerja Integritas Laporan Keuangan

NO	KODE	TAHUN	a	b	c	d	CONNAC = (a+b-c) x -1 / d
			Laba Tahun Berjalan (NI)	Beban Penyusutan Aset Tetap (DEP)	Arus Kas Aktivitas Operasi (CFO)	Total Aset	CONNAC
1	ADES	2019	83,885,000,000	7,716,000,000	184,178,000,000	822,375,000,000	0.11
2	AISA	2019	1,134,776,000,000	5,981,000,000	14,162,000,000	1,868,966,000,000	-0.60
3	ALTO	2019	7,383,289,239	5,615,005,163	33,552,221,386	1,103,450,087,164	0.02
4	BTEK	2019	(83,843,800,594)	1,697,943,510,168	94,459,968,552	4,975,248,130,342	-0.31
5	BUDI	2019	64,021,000,000	7,854,000,000	271,140,000,000	2,999,767,000,000	0.07
6	CAMP	2019	76,758,829,457	70,575,097,369	158,440,399,914	1,057,529,235,986	0.01
7	CEKA	2019	215,459,200,242	1,626,760,486	453,147,999,966	1,566,673,828,068	0.15
8	CINT	2019	7,221,065,916	3,458,640,572	1,955,633,127	521,493,784,876	-0.02
9	CLEO	2019	130,756,461,708	3,603,747,298	198,145,077,505	1,245,144,303,719	0.05
10	DLTA	2019	317,815,177,000	1,364,848,000	274,364,533,000	1,425,983,722,000	-0.03
11	DVLA	2019	221,783,249,000	14,636,215,000	272,538,844,000	1,829,960,714,000	0.02
12	FOOD	2019	1,827,667,171	2,253,704,269	(2,341,000,874)	118,586,648,946	-0.05
13	GGRM	2019	10,880,704,000,000	524,289,000,000	11,174,403,000,000	78,647,274,000,000	0.00
14	GOOD	2019	435,766,359,480	33,309,251,776	474,666,272,987	5,063,067,672,414	0.00
15	HMSP	2019	13,721,513,000,000	1,396,105,000,000	17,145,967,000,000	50,902,806,000,000	0.04
16	HOKI	2019	103,723,133,972	1,798,224,334	105,224,199,992	848,676,035,300	0.00
17	HRTA	2019	149,990,636,633	1,263,907,492	(224,887,295,509)	2,311,190,054,987	-0.16
18	ICBP	2019	5,360,029,000,000	179,407,000,000	7,398,161,000,000	38,709,314,000,000	0.05
19	INAF	2019	7,961,966,026	3,707,006,517	37,184,640,411	1,383,935,194,386	0.02
20	INDF	2019	5,902,729,000,000	348,439,000,000	13,344,494,000,000	96,198,559,000,000	0.07
21	ITIC	2019	(7,000,145,820)	323,474,084,724	(35,696,062,615)	447,811,735,070	-0.79

22	KAEF	2019	15,890,439,000	68,195,081,000	(1,853,834,642,000)	18,352,877,132,000	-0.11
23	KEJU	2019	98,047,666,143	45,066,458,754	201,156,380,130	666,313,386,673	0.09
24	KICI	2019	(3,172,619,509)	99,987,825	8,147,131,727	152,818,996,760	0.07
25	KINO	2019	515,603,339,649	75,798,125,384	17,379,083,127	4,695,764,958,883	-0.12
26	KLBF	2019	2,537,601,823,645	152,164,730,194	2,502,968,822,391	20,264,726,862,584	-0.01
27	LMPI	2019	(41,669,593,909)	1,660,181,336	18,147,515,192	737,642,257,697	0.08
28	MBTO	2019	(67,874,234,088)	4,755,176,351	(9,617,956,093)	591,063,928,037	0.09
29	MERK	2019	78,256,797,000	2,544,629,000	(210,843,887,000)	901,060,986,000	-0.32
30	MLBI	2019	1,206,059,000,000	12,380,000,000	1,334,524,000,000	2,896,950,000,000	0.04
31	MRAT	2019	131,836,668	1,705,276,645	(6,529,917,745)	532,762,947,995	-0.02
32	MYOR	2019	2,039,404,206,764	49,220,822,439	3,303,864,262,122	19,037,918,806,473	0.06
33	PANI	2019	(1,236,402,757)	1,315,774,770	16,313,635,640	119,708,955,785	0.14
34	PCAR	2019	(10,257,599,104)	1,136,957,221	(12,699,138,614)	124,735,506,556	-0.03
35	PEHA	2019	102,310,124,000	5,729,576,000	(2,481,802,000)	2,096,719,180,000	-0.05
36	PSDN	2019	(25,762,573,884)	9,352,901,628	57,339,523,786	763,492,320,252	0.10
37	PSGO	2019	160,987,619,452	2,539,893,441	68,517,135,164	3,255,607,109,573	-0.03
38	PYFA	2019	9,342,718,039	775,424,169	17,609,426,409	190,786,208,250	0.04
39	RMBA	2019	50,612,000,000	36,640,000,000	948,162,000,000	17,000,330,000,000	0.05
40	ROTI	2019	236,518,557,420	27,754,154,296	479,788,528,325	4,682,083,844,951	0.05
41	SCPI	2019	112,652,526,000	21,383,337,000	394,388,493,000	1,417,704,185,000	0.18
42	SIDO	2019	807,689,000,000	8,734,000,000	836,914,000,000	3,529,557,000,000	0.01
43	SKBM	2019	957,169,058	12,175,222,924	(80,895,531,759)	1,820,383,352,811	-0.05
44	SKLT	2019	44,943,627,900	3,572,319,069	55,384,490,789	790,845,543,826	0.01
45	STTP	2019	482,590,552,840	3,573,491,563	499,922,010,752	2,881,563,083,954	0.00
46	TBLA	2019	661,034,000,000	63,280,000,000	1,125,423,000,000	17,363,003,000,000	0.02
47	TCID	2019	145,149,344,561	938,300,134,590	126,569,066,962	2,592,807,156,755	-0.37

48	TSPC	2019	595,154,912,874	50,597,604,425	889,775,270,261	8,372,769,580,743	0.03
49	ULTJ	2019	1,035,865,000,000	10,850,000,000	1,096,817,000,000	6,608,422,000,000	0.01
50	UNVR	2019	7,392,837,000,000	64,952,000,000	8,669,069,000,000	20,649,371,000,000	0.06
51	WIIM	2019	27,328,091,481	8,801,682,318	199,249,244,086	1,299,521,608,556	0.13
52	WOOD	2019	218,064,313,042	10,346,558,843	(406,185,848,934)	5,348,826,322,351	-0.12
53	ADES	2020	135,789,000,000	9,016,000,000	230,679,000,000	958,791,000,000	0.09
54	AISA	2020	1,204,972,000,000	62,548,000,000	(6,968,000,000)	2,011,557,000,000	-0.63
55	ALTO	2020	10,506,939,189	1,665,455,707	30,788,406,788	1,105,874,415,256	0.02
56	BTEK	2020	(509,507,890,912)	1,672,298,365,100	(4,541,477,077)	4,223,727,970,626	-0.27
57	BUDI	2020	67,093,000,000	12,330,000,000	193,682,000,000	293,007,000,000	0.39
58	CAMP	2020	44,045,828,312	73,044,127,767	202,642,422,392	1,086,873,666,641	0.08
59	CEKA	2020	181,812,593,992	1,798,380,979	171,295,450,196	1,393,079,542,074	-0.01
60	CINT	2020	249,076,655	3,342,424,717	9,913,859,814	498,020,612,974	0.01
61	CLEO	2020	132,772,234,495	8,392,836,822	226,926,314,731	1,310,940,121,622	0.07
62	DLTA	2020	123,465,762,000	1,235,730,000	246,905,899,000	1,225,580,913,000	0.10
63	DVLA	2020	162,072,984,000	15,338,142,000	106,583,179,000	2,082,911,322,000	-0.03
64	FOOD	2020	(17,398,564,059)	1,798,445,650	815,711,464	113,192,236,191	0.15
65	GGRM	2020	7,647,729,000,000	545,085,000,000	17,477,714,000,000	781,914,009,000,000	0.01
66	GOOD	2020	245,103,761,907	26,194,919,966	823,166,102,577	6,670,943,518,686	0.08
67	HMSP	2020	8,581,378,000,000	1,349,396,000,000	11,953,039,000,000	49,674,030,000,000	0.04
68	HOKI	2020	38,038,419,405	1,934,278,170	78,181,287,748	906,924,214,166	0.04
69	HRTA	2020	170,679,197,734	7,154,726,567	(646,779,056,291)	2,830,686,417,461	-0.29
70	ICBP	2020	7,418,574,000,000	95,650,000,000	9,336,780,000,000	103,502,626,000,000	0.02
71	INAF	2020	30,020,709	2,608,269,123	46,547,903,552	1,713,334,658,849	0.03
72	INDF	2020	8,752,066,000,000	190,702,000,000	13,855,497,000,000	163,011,780,000,000	0.03
73	ITIC	2020	6,120,040,212	352,750,559,096	(23,530,287,434)	505,077,168,839	-0.76

74	KAEF	2020	20,425,756,000	68,836,975,000	1,018,975,185,000	17,562,816,674,000	0.05
75	KEJU	2020	121,000,016,429	5,987,848,889	212,500,750,913	674,806,910,037	0.13
76	KICI	2020	(10,658,558)	127,468,205	2,480,284,170	155,110,708,216	0.02
77	KINO	2020	113,665,219,638	97,628,647,588	(71,182,500,389)	5,254,478,060,618	-0.05
78	KLBF	2020	2,799,622,515,814	191,554,868,515	4,221,549,815,090	22,564,300,317,374	0.05
79	LMPI	2020	(41,331,271,519)	1,729,655,911	30,879,382,236	698,252,022,979	0.10
80	MBTO	2020	(168,167,223,832)	4,142,960,143	1,377,246,262	982,882,686,217	0.17
81	MERK	2020	71,902,263,000	4,666,592,000	71,983,458,000	929,901,046,000	0.00
82	MLBI	2020	285,617,000,000	18,441,000,000	872,649,000,000	2,907,425,000,000	0.20
83	MRAT	2020	(6,766,719,891)	1,632,655,787	(18,174,189,911)	559,795,937,451	-0.02
84	MYOR	2020	2,098,168,514,645	55,488,960,591	3,715,832,449,186	19,777,500,514,550	0.08
85	PANI	2020	224,178,056	1,471,194,828	8,696,089,956	98,191,212,000	0.07
86	PCAR	2020	(15,957,991,606)	661,771,269	12,397,869,678	103,351,122,210	0.27
87	PEHA	2020	48,665,150,000	5,218,276,000	259,484,562,000	1,915,989,375,000	0.11
88	PSDN	2020	(52,304,824,027)	8,009,891,557	(27,550,576,454)	763,062,050,633	0.03
89	PSGO	2020	26,500,634,368	2,437,825,756	279,405,793,342	3,401,723,398,441	0.07
90	PYFA	2020	22,104,364,267	742,893,282	1,112,220,080	228,575,380,866	-0.10
91	RMBA	2020	(2,666,991,000,000)	62,665,000,000	1,542,068,000,000	12,464,005,000,000	0.33
92	ROTI	2020	168,610,282,478	38,890,187,225	486,591,578,118	4,452,166,671,985	0.06
93	SCPI	2020	218,362,874,000	24,503,899,000	278,374,154,000	1,598,281,523,000	0.02
94	SIDO	2020	934,016,000,000	6,936,000,000	1,035,754,000,000	3,849,516,000,000	0.02
95	SKBM	2020	5,415,741,808	7,191,327,440	19,707,485,134	1,768,660,546,754	0.00
96	SKLT	2020	42,520,246,722	4,413,194,172	99,975,050,847	773,863,042,440	0.07
97	STTP	2020	628,628,879,549	3,334,097,951	926,245,668,352	3,448,995,059,882	0.09
98	TBLA	2020	680,730,000,000	90,034,000,000	(1,372,001,000,000)	19,431,293,000,000	-0.11
99	TCID	2020	(100,465,635,121)	822,015,923,646	313,097,294,375	2,333,947,582,106	-0.18

100	TSPC	2020	834,369,751,682	52,103,999,358	982,698,939,026	9,104,657,533,366	0.01
101	ULTJ	2020	1,109,666,000,000	13,031,000,000	1,217,063,000,000	8,754,116,000,000	0.01
102	UNVR	2020	7,163,536,000,000	66,263,000,000	8,363,993,000,000	20,534,632,000,000	0.06
103	WIIM	2020	172,506,562,986	12,094,310,385	215,554,537,768	1,614,442,007,528	0.02
104	WOOD	2020	314,373,402,229	8,107,022,287	170,620,167,695	5,856,758,922,140	-0.03
105	ADES	2021	265,758,000,000	6,211,000,000	308,296,000,000	1,304,108,000,000	0.03
106	AISA	2021	8,771,000,000	2,303,000,000	(84,864,000,000)	1,761,634,000,000	-0.05
107	ALTO	2021	8,932,197,718	1,668,301,343	41,942,240,191	1,089,208,965,375	-0.01
108	BTEK	2021	106,511,989,327	1,645,939,844,857	13,044,339,848	4,173,043,810,054	-0.06
109	BUDI	2021	91,723,000,000	21,922,000,000	233,809,000,000	2,993,218,000,000	0.04
110	CAMP	2021	100,066,615,090	62,317,490,844	213,482,549,779	1,146,235,578,463	0.04
111	CEKA	2021	187,066,990,085	1,997,193,536	(91,481,686,113)	1,697,387,196,209	-0.17
112	CINT	2021	(98,210,943,293)	2,967,809,117	6,584,119,038	492,697,209,711	0.21
113	CLEO	2021	180,711,667,020	12,357,006,702	304,980,204,013	1,348,181,576,913	0.08
114	DLTA	2021	187,992,998,000	1,208,006,000	335,398,629,000	1,308,722,065,000	0.11
115	DVLA	2021	146,505,337,000	12,622,326,000	435,163,996,000	2,082,911,322,000	0.13
116	FOOD	2021	(14,658,771,261)	1,840,617,765	(6,942,843,388)	106,495,352,963	0.06
117	GGRM	2021	5,605,321,000,000	2,896,538,000,000	5,325,167,000,000	89,964,369,000,000	-0.04
118	GOOD	2021	492,637,672,186	24,223,732,463	709,767,241,234	6,766,602,280,143	0.03
119	HMSP	2021	7,137,097,000,000	1,157,806,000,000	10,302,406,000,000	53,090,428,000,000	0.04
120	HOKI	2021	11,844,682,161	1,818,492,839	13,949,428,441	987,563,580,363	0.00
121	HRTA	2021	194,432,397,219	8,637,664,485	(398,559,548,486)	3,478,074,220,547	-0.17
122	ICBP	2021	7,900,282,000,000	1,271,005,000,000	7,989,039,000,000	118,015,311,000,000	-0.01
123	INAF	2021	(37,571,241,226)	3,541,673,359	92,899,478,946	2,011,879,396,142	0.06
124	INDF	2021	11,203,585,000,000	3,249,512,000,000	14,692,641,000,000	179,271,840,000,000	0.00
125	ITIC	2021	18,368,616,642	384,180,793,400	45,584,772,931	526,704,173,504	-0.68

126	KAEF	2021	289,888,789,000	80,543,407,000	(223,924,978,000)	17,760,195,040,000	-0.03
127	KEJU	2021	144,700,268,968	5,835,494,169	97,933,973,535	767,726,284,113,674	0.00
128	KICI	2021	21,701,439,355	99,302,271	(8,354,512,918)	185,698,138,869	-0.16
129	KINO	2021	100,649,538,230	126,502,423,850	591,719,438,701	5,346,062,152,770	0.07
130	KLBF	2021	3,232,007,683,281	606,364,268,106	2,825,946,276,086	25,666,635,156,271	-0.04
131	LMPI	2021	(14,362,302,768)	1,808,468,271	(6,098,636,403)	704,070,618,412	0.01
132	MBTO	2021	(149,735,541,904)	6,147,189,371	(127,310,427,060)	713,520,658,807	0.02
133	MERK	2021	131,660,834,000	30,241,247,000	169,814,591,000	1,026,266,866,000	0.01
134	MLBI	2021	665,850,000,000	325,358,000,000	1,168,005,000,000	2,922,017,000,000	0.06
135	MRAT	2021	357,509,551	1,930,563,825	(6,645,903,885)	578,260,975,588	-0.02
136	MYOR	2021	1,211,052,647,953	844,085,689,408	1,041,955,003,348	19,917,653,265,528	-0.05
137	PANI	2021	1,680,076,000	27,940,356,000	(359,693,319,000)	13,296,259,876,000	-0.03
138	PCAR	2021	1,278,943,528	517,863,398	(9,389,313,544)	100,382,982,900	-0.11
139	PEHA	2021	11,296,951,000	5,658,491,000	189,923,155,000	1,838,539,299,000	0.09
140	PSDN	2021	(82,495,584,993)	6,212,497,464	48,155,002,081	707,396,790,275	0.17
141	PSGO	2021	213,841,959,820	2,382,946,240	369,004,599,899	3,731,907,652,769	0.04
142	PYFA	2021	5,478,952,440	2,179,825,400	39,586,425,851	806,221,575,272	0.04
143	RMBA	2021	7,971,000,000	47,478,000,000	2,592,832,000,000	9,392,515,000,000	0.27
144	ROTI	2021	283,602,993,676	167,568,367,898	643,601,152,274	4,191,284,422,677	0.05
145	SCPI	2021	118,691,582,000	39,786,899,000	461,426,081,000	1,212,160,543,000	0.25
146	SIDO	2021	1,260,898,000,000	5,181,000,000	1,199,317,000,000	4,068,970,000,000	-0.02
147	SKBM	2021	29,707,421,605	11,417,496,343	(44,012,427,508)	1,970,428,120,056	-0.04
148	SKLT	2021	84,524,160,228	4,501,779,184	127,778,774,118	889,125,250,792	0.04
149	STTP	2021	617,573,766,863	69,755,335,096	624,353,076,652	3,919,243,683,748	-0.02
150	TBLA	2021	791,916,000,000	93,445,000,000	1,531,950,000,000	21,084,017,000,000	0.03
151	TCID	2021	(76,507,618,777)	751,551,525,643	150,138,898,133	2,300,804,864,960	-0.23

152	TSPC	2021	877,817,637,643	56,703,724,734	689,652,508,330	9,644,326,662,784	-0.03
153	ULTJ	2021	1,276,793,000,000	13,379,000,000	1,414,447,000,000	7,406,856,000,000	0.02
154	UNVR	2021	5,758,148,000,000	66,263,000,000	7,902,091,000,000	19,068,532,000,000	0.11
155	WIIM	2021	176,877,010,231	12,426,383,492	179,921,930,045	1,891,169,731,202	0.00
156	WOOD	2021	535,295,612,635	8,291,029,989	(51,752,783,777)	6,801,034,778,630	-0.09
157	ADES	2022	364,972,000,000	6,488,000,000	312,748,000,000	1,645,582,000,000	-0.22
158	AISA	2022	(13,297,000,000)	3,531,000,000	240,000,000	1,826,350,000,000	0.01
159	ALTO	2022	16,129,026,748	1,495,014,196	1,440,523,783	1,023,323,308,935	-0.02
160	BTEK	2022	(133,469,253,051)	1,773,266,561,901	28,075,955,086	4,163,212,543,687	-0.39
161	BUDI	2022	93,065,000,000	29,093,000,000	31,245,000,000	3,173,651,000,000	-0.03
162	CAMP	2022	121,257,336,904	61,090,471,716	178,373,991,059	1,074,777,460,412	0.00
163	CEKA	2022	220,704,543,072	2,211,944,475	11,867,530,566	1,718,287,453,575	-0.12
164	CINT	2022	(7,529,603,579)	3,642,592,328	(30,309,125,262)	492,056,440,058	-0.05
165	CLEO	2022	195,598,848,689	8,406,916,421	190,077,226,164	1,693,523,611,414	-0.01
166	DLTA	2022	230,065,807,000	1,212,456,000	196,829,126,000	1,307,186,367,000	-0.03
167	DVLA	2022	149,375,011,000	11,935,051,000	(16,060,100,000)	2,009,139,485,000	-0.09
168	FOOD	2022	(22,068,477,089)	1,311,698,274	(9,710,407,546)	102,297,196,494	0.11
169	GGRM	2022	2,779,742,000,000	27,937,578,000,000	9,867,984,000,000	88,562,617,000,000	-0.24
170	GOOD	2022	521,714,035,585	24,528,629,969	622,229,731,268	7,327,371,934,290	0.01
171	HMSP	2022	6,323,744,000,000	1,107,062,000,000	7,355,336,000,000	54,786,992,000,000	0.00
172	HOKI	2022	90,572,477	1,788,931,297	208,500,977,805	811,603,660,216	0.25
173	HRTA	2022	254,127,589,783	11,951,183,432	31,235,728,934	3,849,086,552,639	-0.06
174	ICBP	2022	5,722,194,000,000	14,520,941,000,000	8,804,494,000,000	115,305,536,000,000	-0.10
175	INAF	2022	(428,487,671,595)	1,568,081,137	(112,573,636,115)	1,534,000,446,508	0.20
176	INDF	2022	91,926,000,000	35,548,207,000,000	13,587,686,000,000	180,433,300,000,000	-0.12
177	ITIC	2022	23,952,323,176	394,722,927,720	31,371,142,434	553,207,312,282	-0.70

178	KAEF	2022	(94,326,886,000)	79,287,840,000	51,742,845,000	20,353,992,893,000	0.00
179	KEJU	2022	117,370,750,383	3,395,483,607	64,694,068,640	860,100,358,989	-0.07
180	KICI	2022	431,268,042	89,053,339	(732,603,263)	181,667,554,919	0.00
181	KINO	2022	(950,288,973,938)	144,984,995,175	240,473,546,437	4,676,372,045,095	0.22
182	KLBF	2022	3,450,083,412,291	124,309,461,375	1,271,888,674,258	27,241,313,025,674	-0.08
183	LMPI	2022	(24,611,113,410)	1,827,398,892	23,323,366,982	694,287,670,534	0.07
184	MBTO	2022	(42,426,805,953)	3,452,223,803	(12,698,261,255)	721,703,608,823	0.04
185	MERK	2022	179,837,759,000	31,178,805,000	183,977,830,000	1,037,647,240,000	-0.03
186	MLBI	2022	924,906,000,000	18,878,000,000	1,490,060,000,000	3,374,502,000,000	0.16
187	MRAT	2022	67,812,034,137	1,835,425,115	(74,510,674,513)	694,780,597,799	-0.21
188	MYOR	2022	1,970,064,538,149	44,498,588,878	1,619,570,638,186	22,276,160,695,411	-0.02
189	PANI	2022	288,311,135,000	39,405,308,000	604,773,985,000	15,938,444,031,000	0.02
190	PCAR	2022	4,932,754,628	489,643,286	12,883,568,724	102,809,758,188	0.07
191	PEHA	2022	27,395,254,000	5,214,460,000	172,983,076,000	1,806,280,965,000	0.08
192	PSDN	2022	(25,834,965,122)	7,463,496,811	(6,921,667,743)	705,620,167,464	0.02
193	PSGO	2022	257,682,130,697	2,515,445,243	534,655,519,983	4,140,857,067,187	0.07
194	PYFA	2022	275,472,011,358	7,977,611,059	5,483,384,797	1,520,568,653,644	-0.18
195	RMBA	2022	952,787,000,000	52,570,000,000	2,029,959,000,000	8,879,540,000,000	0.12
196	ROTI	2022	432,247,722,254	1,298,792,992,673	726,581,686,414	4,130,321,616,083	-0.24
197	SCPI	2022	174,782,102,000	34,969,889,000	188,341,075,000	1,361,427,269,000	-0.02
198	SIDO	2022	1,104,714,000,000	5,161,000,000	1,107,137,000,000	4,081,442,000,000	0.00
199	SKBM	2022	86,635,603,936	9,760,568,237	102,191,880,734	2,042,199,577,083	0.00
200	SKLT	2022	74,865,302,076	4,903,156,906	16,414,344,843	1,033,289,474,829	-0.06
201	STTP	2022	624,524,005,786	14,838,379,646	677,186,311,780	4,590,737,849,889	0.01
202	TBLA	2022	801,440,000,000	98,538,000,000	1,023,209,000,000	23,673,644,000,000	0.01
203	TCID	2022	18,109,470,352	692,349,461,429	90,067,736,824	2,380,657,918,106	-0.26

204	TSPC	2022	1,037,527,882,044	56,547,073,747	485,838,424,444	11,328,974,079,150	-0.09
205	ULTJ	2022	965,486,000,000	14,875,000,000	259,846,000,000	7,376,375,000,000	-0.10
206	UNVR	2022	5,364,761,000,000	56,108,000,000	8,061,314,000,000	18,318,114,000,000	0.14
207	WIIM	2022	249,644,129,079	12,488,117,428	300,474,180,409	2,168,793,843,296	0.02
208	WOOD	2022	177,124,125,126	7,211,432,816	88,059,422,068	6,956,345,266,754	-0.01



Lampiran 6 Kertas Kerja Kepemilikan Manajerial

NO	KODE	TAHUN	a	b	KepMan = a/bx100%
			Saham Manajer	Jumlah Saham Beredar	KepMan
1	ADES	2019	-	589,896,800	0.00
2	AISA	2019	-	9,311,800,000	0.00
3	ALTO	2019	-	2,191,870,558	0.00
4	BTEK	2019	-	46,277,496,376	0.00
5	BUDI	2019	-	4,498,997,362	0.00
6	CAMP	2019	5,000,000,000	5,885,000,000	0.85
7	CEKA	2019	-	595,000,000	0.00
8	CINT	2019	2,706,900	1,000,000,000	0.00
9	CLEO	2019	-	12,000,000,000	0.00
10	DLTA	2019	-	800,659,050	0.00
11	DVLA	2019	-	1,120,000,000	0.00
12	FOOD	2019	1,000	650,000,000	0.00
13	GGRM	2019	12,946,930	1,924,088,000	0.01
14	GOOD	2019	731,609,001	7,379,580,291	0.10
15	HMSP	2019	-	116,318,076,900	0.00
16	HOKI	2019	35,717,472	2,378,405,500	0.02
17	HRTA	2019	19,320,300	4,605,262,400	0.00
18	ICBP	2019	-	11,661,908,000	0.00
19	INAF	2019	-	3,099,267,500	0.00
20	INDF	2019	1,380,020	8,780,426,500	0.00
21	ITIC	2019	606,660,000	940,720,000	0.64
22	KAEF	2019	-	5,554,000,000	0.00
23	KEJU	2019	1,200,000,000	1,500,000,000	0.80
24	KICI	2019	626,160	276,000,000	0.00
25	KINO	2019	142,541,000	1,428,571,500	0.10
26	KLBF	2019	-	46,875,122,110	0.00
27	LMPI	2019	688,574,515	1,008,517,669	0.68
28	MBTO	2019	884,000	1,070,000,000	0.00
29	MERK	2019	-	448,000,000	0.00
30	MLBI	2019	-	2,107,000,000	0.00
31	MRAT	2019	-	428,000,000	0.00
32	MYOR	2019	5,638,834,400	22,358,699,725	0.25
33	PANI	2019	260,000,000	410,000,000	0.63
34	PCAR	2019	-	1,166,666,700	0.00
35	PEHA	2019	77,613,800	840,000,000	0.09
36	PSDN	2019	131,917,665	1,440,000,000	0.09

37	PSGO	2019	1,600,000,000	18,850,000,000	0.08
38	PYFA	2019	160,289,311	535,080,000	0.30
39	RMBA	2019	-	36,401,136,250	0.00
40	ROTI	2019	-	6,186,488,888	0.00
41	SCPI	2019	-	3,600,000	0.00
42	SIDO	2019	-	15,000,000,000	0.00
43	SKBM	2019	38,304,991	1,726,003,217	0.02
44	SKLT	2019	5,687,044	621,666,450	0.01
45	STTP	2019	42,744,400	1,310,000,000	0.03
46	TBLA	2019	4,676,000	5,342,098,939	0.00
47	TCID	2019	253,004	201,066,667	0.00
48	TSPC	2019	-	4,500,000,000	0.00
49	ULTJ	2019	4,160,913,460	11,553,528,000	0.36
50	UNVR	2019	-	7,630,000,000	0.00
51	WIIM	2019	1,299,934,117	2,099,873,760	0.62
52	WOOD	2019	317,700	6,306,250,000	0.00
53	ADES	2020	-	589,896,800	0.00
54	AISA	2020	-	9,311,800,000	0.00
55	ALTO	2020	-	2,191,870,558	0.00
56	BTEK	2020	459,728,120	46,277,496,376	0.01
57	BUDI	2020	-	4,498,997,362	0.00
58	CAMP	2020	5,000,000,000	5,885,000,000	0.85
59	CEKA	2020	-	595,000,000	0.00
60	CINT	2020	2,710,300	1,000,000,000	0.00
61	CLEO	2020	-	12,000,000,000	0.00
62	DLTA	2020	-	800,659,050	0.00
63	DVLA	2020	-	1,120,000,000	0.00
64	FOOD	2020	1,000	650,000,000	0.00
65	GGRM	2020	12,946,930	1,924,088,000	0.01
66	GOOD	2020	752,102,701	7,379,580,291	0.10
67	HMSP	2020	-	116,318,076,900	0.00
68	HOKI	2020	35,817,472	2,419,438,170	0.01
69	HRTA	2020	19,320,300	4,605,262,400	0.00
70	ICBP	2020	-	11,661,908,000	0.00
71	INAF	2020	-	3,099,267,500	0.00
72	INDF	2020	1,380,020	8,780,426,500	0.00
73	ITIC	2020	606,660,000	940,720,000	0.64
74	KAEF	2020	-	5,554,000,000	0.00
75	KEJU	2020	271,875,000	1,500,000,000	0.18
76	KICI	2020	626,160	276,000,000	0.00
77	KINO	2020	178,441,300	1,428,571,500	0.12

78	KLBF	2020	-	46,875,122,110	0.00
79	LMPI	2020	688,574,515	1,008,517,669	0.68
80	MBTO	2020	884,000	1,070,000,000	0.00
81	MERK	2020	-	448,000,000	0.00
82	MLBI	2020	-	2,107,000,000	0.00
83	MRAT	2020	-	428,000,000	0.00
84	MYOR	2020	5,638,834,400	22,358,699,725	0.25
85	PANI	2020	260,000,000	410,000,000	0.63
86	PCAR	2020	-	1,166,666,700	0.00
87	PEHA	2020	77,533,750	840,000,000	0.09
88	PSDN	2020	131,917,665	1,440,000,000	0.09
89	PSGO	2020	1,600,000,000	18,850,000,000	0.08
90	PYFA	2020	-	535,080,000	0.00
91	RMBA	2020	-	36,401,136,250	0.00
92	ROTI	2020	-	6,186,488,888	0.00
93	SCPI	2020	-	3,600,000	0.00
94	SIDO	2020	-	30,000,000,000	0.00
95	SKBM	2020	38,304,991	1,726,003,217	0.02
96	SKLT	2020	5,687,044	621,666,450	0.01
97	STTP	2020	42,744,400	1,310,000,000	0.03
98	TBLA	2020	4,676,000	5,342,098,939	0.00
99	TCID	2020	273,004	201,066,667	0.00
100	TSPC	2020	-	4,500,000,000	0.00
101	ULTJ	2020	5,565,634,360	11,553,528,000	0.48
102	UNVR	2020	-	38,150,000,000	0.00
103	WIIM	2020	1,317,335,117	2,099,873,760	0.63
104	WOOD	2020	546,300	6,306,250,000	0.00
105	ADES	2021	-	589,896,800	0.00
106	AISA	2021	-	9,311,800,000	0.00
107	ALTO	2021	-	2,191,870,558	0.00
108	BTEK	2021	459,728,120	46,277,496,376	0.01
109	BUDI	2021	-	4,498,997,362	0.00
110	CAMP	2021	5,000,000,000	5,885,000,000	0.85
111	CEKA	2021	-	595,000,000	0.00
112	CINT	2021	268,000	1,000,000,000	0.00
113	CLEO	2021	-	12,000,000,000	0.00
114	DLTA	2021	-	800,659,050	0.00
115	DVLA	2021	-	1,120,000,000	0.00
116	FOOD	2021	1,000	650,000,000	0.00
117	GGRM	2021	12,946,930	1,924,088,000	0.01
118	GOOD	2021	6,961,590,800	36,897,901,455	0.19

119	HMSP	2021	-	116,318,076,900	0.00
120	HOKI	2021	145,269,888	9,677,752,680	0.02
121	HRTA	2021	20,552,200	4,605,262,400	0.00
122	ICBP	2021	-	11,661,908,000	0.00
123	INAF	2021	-	3,099,267,500	0.00
124	INDF	2021	1,380,020	8,780,426,500	0.00
125	ITIC	2021	606,660,000	940,720,000	0.64
126	KAEF	2021	-	5,554,000,000	0.00
127	KEJU	2021	271,875,000	1,500,000,000	0.18
128	KICI	2021	626,160	276,000,000	0.00
129	KINO	2021	179,984,400	1,428,571,500	0.13
130	KLBF	2021	-	46,875,122,110	0.00
131	LMPI	2021	688,574,515	1,008,517,669	0.68
132	MBTO	2021	489,500	1,070,000,000	0.00
133	MERK	2021	-	448,000,000	0.00
134	MLBI	2021	-	2,107,000,000	0.00
135	MRAT	2021	21,400,000	428,000,000	0.05
136	MYOR	2021	5,643,777,700	22,358,699,725	0.25
137	PANI	2021	-	410,000,000	0.00
138	PCAR	2021	-	1,166,666,700	0.00
139	PEHA	2021	76,493,550	840,000,000	0.09
140	PSDN	2021	131,917,665	1,440,000,000	0.09
141	PSGO	2021	1,600,000,000	18,850,000,000	0.08
142	PYFA	2021	-	535,080,000	0.00
143	RMBA	2021	-	36,401,136,250	0.00
144	ROTI	2021	-	6,186,488,888	0.00
145	SCPI	2021	-	3,600,000	0.00
146	SIDO	2021	3,170,618	30,000,000,000	0.00
147	SKBM	2021	38,304,991	1,730,103,217	0.02
148	SKLT	2021	5,817,044	621,675,350	0.01
149	STTP	2021	42,744,400	1,310,000,000	0.03
150	TBLA	2021	4,676,000	5,342,098,939	0.00
151	TCID	2021	273,004	201,066,667	0.00
152	TSPC	2021	-	4,509,864,300	0.00
153	ULTJ	2021	5,598,964,960	11,553,528,000	0.48
154	UNVR	2021	-	38,150,000,000	0.00
155	WIIM	2021	1,326,006,917	2,099,873,760	0.63
156	WOOD	2021	-	6,362,500,000	0.00
157	ADES	2022	-	589,896,800	0.00
158	AISA	2022	-	9,311,800,000	0.00
159	ALTO	2022	-	2,191,870,558	0.00

160	BTEK	2022	-	46,277,496,376	0.00
161	BUDI	2022	-	4,498,997,362	0.00
162	CAMP	2022	5,000,000,000	5,885,000,000	0.85
163	CEKA	2022	-	595,000,000	0.00
164	CINT	2022	1,224,200	1,000,000,000	0.00
165	CLEO	2022	-	12,000,000,000	0.00
166	DLTA	2022	-	800,659,050	0.00
167	DVLA	2022	-	1,120,000,000	0.00
168	FOOD	2022	1,000	650,000,000	0.00
169	GGRM	2022	12,946,930	1,924,088,000	0.01
170	GOOD	2022	6,018,144,650	36,897,901,455	0.16
171	HMSP	2022	-	116,318,076,900	0.00
172	HOKI	2022	147,694,888	9,677,752,680	0.02
173	HRTA	2022	20,552,200	4,605,262,400	0.00
174	ICBP	2022	-	11,661,908,000	0.00
175	INAF	2022	-	3,099,267,500	0.00
176	INDF	2022	1,380,020	8,780,426,500	0.00
177	ITIC	2022	606,660,000	940,720,000	0.64
178	KAEF	2022	-	5,554,000,000	0.00
179	KEJU	2022	271,875,000	1,500,000,000	0.18
180	KICI	2022	626,160	276,000,000	0.00
181	KINO	2022	180,184,400	1,428,571,500	0.13
182	KLBF	2022	-	46,875,122,110	0.00
183	LMPI	2022	688,574,515	1,008,517,669	0.68
184	MBTO	2022	489,500	1,070,000,000	0.00
185	MERK	2022	-	448,000,000	0.00
186	MLBI	2022	-	2,107,000,000	0.00
187	MRAT	2022	25,680,000	428,000,000	0.06
188	MYOR	2022	5,643,777,700	22,358,699,725	0.25
189	PANI	2022	-	410,000,000	0.00
190	PCAR	2022	-	1,166,666,700	0.00
191	PEHA	2022	84,647,050	840,000,000	0.10
192	PSDN	2022	119,367,665	1,440,000,000	0.08
193	PSGO	2022	1,600,000,000	18,850,000,000	0.08
194	PYFA	2022	-	535,080,000	0.00
195	RMBA	2022	-	36,401,136,250	0.00
196	ROTI	2022	-	6,186,488,888	0.00
197	SCPI	2022	-	3,600,000	0.00
198	SIDO	2022	3,170,618	30,000,000,000	0.00
199	SKBM	2022	39,624,185	1,730,103,217	0.02
200	SKLT	2022	3,588,266	621,695,950	0.01

201	STTP	2022	42,744,400	1,310,000,000	0.03
202	TBLA	2022	4,676,000	5,342,098,939	0.00
203	TCID	2022	273,004	201,066,667	0.00
204	TSPC	2022	-	4,509,864,300	0.00
205	ULTJ	2022	5,632,527,360	11,553,528,000	0.49
206	UNVR	2022	-	38,150,000,000	0.00
207	WIIM	2022	1,326,006,917	2,099,873,760	0.63
208	WOOD	2022	75,000,000	6,437,500,000	0.01



Lampiran 7 Kertas Kerja Komisaris Independen

NO	KODE	TAHUN	a	b	Komind = a/b
			Komisaris Independen	Dewan Komisaris	Komind
1	ADES	2019	1.00	3.00	0.33
2	AISA	2019	0.00	1.00	0.00
3	ALTO	2019	1.00	2.00	0.50
4	BTEK	2019	1.00	3.00	0.33
5	BUDI	2019	1.00	3.00	0.33
6	CAMP	2019	1.00	3.00	0.33
7	CEKA	2019	1.00	3.00	0.33
8	CINT	2019	1.00	2.00	0.50
9	CLEO	2019	1.00	3.00	0.33
10	DLTA	2019	2.00	5.00	0.40
11	DVLA	2019	3.00	7.00	0.43
12	FOOD	2019	1.00	3.00	0.33
13	GGRM	2019	2.00	4.00	0.50
14	GOOD	2019	2.00	5.00	0.40
15	HMSP	2019	3.00	8.00	0.38
16	HOKI	2019	1.00	3.00	0.33
17	HRTA	2019	1.00	3.00	0.33
18	ICBP	2019	3.00	6.00	0.50
19	INAF	2019	1.00	3.00	0.33
20	INDF	2019	3.00	8.00	0.38
21	ITIC	2019	1.00	2.00	0.50
22	KAEF	2019	1.00	4.00	0.25
23	KEJU	2019	1.00	3.00	0.33
24	KICI	2019	1.00	3.00	0.33
25	KINO	2019	2.00	4.00	0.50
26	KLBF	2019	3.00	7.00	0.43
27	LMPI	2019	1.00	2.00	0.50
28	MBTO	2019	1.00	3.00	0.33
29	MERK	2019	1.00	2.00	0.50
30	MLBI	2019	3.00	6.00	0.50
31	MRAT	2019	2.00	5.00	0.40
32	MYOR	2019	2.00	5.00	0.40
33	PANI	2019	1.00	2.00	0.50
34	PCAR	2019	1.00	3.00	0.33
35	PEHA	2019	2.00	4.00	0.50
36	PSDN	2019	2.00	6.00	0.33
37	PSGO	2019	1.00	3.00	0.33

38	PYFA	2019	2.00	4.00	0.50
39	RMBA	2019	3.00	3.00	1.00
40	ROTI	2019	1.00	3.00	0.33
41	SCPI	2019	1.00	3.00	0.33
42	SIDO	2019	2.00	5.00	0.40
43	SKBM	2019	1.00	3.00	0.33
44	SKLT	2019	1.00	3.00	0.33
45	STTP	2019	0.00	2.00	0.00
46	TBLA	2019	1.00	3.00	0.33
47	TCID	2019	2.00	5.00	0.40
48	TSPC	2019	2.00	5.00	0.40
49	ULTJ	2019	2.00	4.00	0.50
50	UNVR	2019	1.00	6.00	0.17
51	WIIM	2019	1.00	3.00	0.33
52	WOOD	2019	2.00	4.00	0.50
53	ADES	2020	1.00	3.00	0.33
54	AISA	2020	2.00	4.00	0.50
55	ALTO	2020	1.00	2.00	0.50
56	BTEK	2020	1.00	2.00	0.50
57	BUDI	2020	1.00	3.00	0.33
58	CAMP	2020	1.00	3.00	0.33
59	CEKA	2020	1.00	3.00	0.33
60	CINT	2020	1.00	3.00	0.33
61	CLEO	2020	1.00	3.00	0.33
62	DLTA	2020	2.00	5.00	0.40
63	DVLA	2020	3.00	7.00	0.43
64	FOOD	2020	1.00	3.00	0.33
65	GGRM	2020	2.00	4.00	0.50
66	GOOD	2020	2.00	5.00	0.40
67	HMSP	2020	2.00	4.00	0.50
68	HOKI	2020	1.00	3.00	0.33
69	HRTA	2020	1.00	3.00	0.33
70	ICBP	2020	3.00	6.00	0.50
71	INAF	2020	2.00	3.00	0.67
72	INDF	2020	3.00	8.00	0.38
73	ITIC	2020	1.00	2.00	0.50
74	KAEF	2020	1.00	4.00	0.25
75	KEJU	2020	1.00	3.00	0.33
76	KICI	2020	1.00	3.00	0.33
77	KINO	2020	2.00	4.00	0.50
78	KLBF	2020	3.00	7.00	0.43

79	LMPI	2020	1.00	2.00	0.50
80	MBTO	2020	1.00	3.00	0.33
81	MERK	2020	1.00	2.00	0.50
82	MLBI	2020	3.00	6.00	0.50
83	MRAT	2020	2.00	4.00	0.50
84	MYOR	2020	2.00	5.00	0.40
85	PANI	2020	1.00	2.00	0.50
86	PCAR	2020	1.00	3.00	0.33
87	PEHA	2020	2.00	4.00	0.50
88	PSDN	2020	2.00	6.00	0.33
89	PSGO	2020	1.00	3.00	0.33
90	PYFA	2020	2.00	4.00	0.50
91	RMBA	2020	3.00	3.00	1.00
92	ROTI	2020	1.00	3.00	0.33
93	SCPI	2020	1.00	3.00	0.33
94	SIDO	2020	3.00	6.00	0.50
95	SKBM	2020	1.00	3.00	0.33
96	SKLT	2020	1.00	3.00	0.33
97	STTP	2020	0.00	2.00	0.00
98	TBLA	2020	1.00	3.00	0.33
99	TCID	2020	2.00	5.00	0.40
100	TSPC	2020	3.00	5.00	0.60
101	ULTJ	2020	2.00	4.00	0.50
102	UNVR	2020	1.00	6.00	0.17
103	WIIM	2020	1.00	3.00	0.33
104	WOOD	2020	2.00	4.00	0.50
105	ADES	2021	1.00	3.00	0.33
106	AISA	2021	2.00	6.00	0.33
107	ALTO	2021	1.00	2.00	0.50
108	BTEK	2021	1.00	2.00	0.50
109	BUDI	2021	1.00	3.00	0.33
110	CAMP	2021	1.00	3.00	0.33
111	CEKA	2021	1.00	3.00	0.33
112	CINT	2021	1.00	3.00	0.33
113	CLEO	2021	1.00	3.00	0.33
114	DLTA	2021	2.00	5.00	0.40
115	DVLA	2021	2.00	6.00	0.33
116	FOOD	2021	1.00	3.00	0.33
117	GGRM	2021	2.00	4.00	0.50
118	GOOD	2021	2.00	5.00	0.40
119	HMSP	2021	2.00	4.00	0.50

120	HOKI	2021	1.00	3.00	0.33
121	HRTA	2021	1.00	3.00	0.33
122	ICBP	2021	3.00	6.00	0.50
123	INAF	2021	2.00	3.00	0.67
124	INDF	2021	2.00	8.00	0.25
125	ITIC	2021	1.00	2.00	0.50
126	KAEF	2021	2.00	6.00	0.33
127	KEJU	2021	1.00	3.00	0.33
128	KICI	2021	1.00	3.00	0.33
129	KINO	2021	2.00	4.00	0.50
130	KLBF	2021	3.00	7.00	0.43
131	LMPI	2021	1.00	2.00	0.50
132	MBTO	2021	1.00	3.00	0.33
133	MERK	2021	1.00	2.00	0.50
134	MLBI	2021	3.00	6.00	0.50
135	MRAT	2021	1.00	3.00	0.33
136	MYOR	2021	2.00	5.00	0.40
137	PANI	2021	1.00	3.00	0.33
138	PCAR	2021	1.00	3.00	0.33
139	PEHA	2021	2.00	4.00	0.50
140	PSDN	2021	2.00	6.00	0.33
141	PSGO	2021	1.00	3.00	0.33
142	PYFA	2021	2.00	4.00	0.50
143	RMBA	2021	3.00	3.00	1.00
144	ROTI	2021	1.00	3.00	0.33
145	SCPI	2021	1.00	3.00	0.33
146	SIDO	2021	3.00	6.00	0.50
147	SKBM	2021	1.00	3.00	0.33
148	SKLT	2021	1.00	3.00	0.33
149	STTP	2021	0.00	2.00	0.00
150	TBLA	2021	1.00	3.00	0.33
151	TCID	2021	3.00	6.00	0.50
152	TSPC	2021	3.00	5.00	0.60
153	ULTJ	2021	2.00	4.00	0.50
154	UNVR	2021	2.00	6.00	0.33
155	WIIM	2021	1.00	3.00	0.33
156	WOOD	2021	2.00	4.00	0.50
157	ADES	2022	1.00	3.00	0.33
158	AISA	2022	2.00	5.00	0.40
159	ALTO	2022	1.00	2.00	0.50
160	BTEK	2022	1.00	2.00	0.50

161	BUDI	2022	1.00	3.00	0.33
162	CAMP	2022	1.00	3.00	0.33
163	CEKA	2022	1.00	3.00	0.33
164	CINT	2022	1.00	3.00	0.33
165	CLEO	2022	1.00	3.00	0.33
166	DLTA	2022	2.00	5.00	0.40
167	DVLA	2022	2.00	5.00	0.40
168	FOOD	2022	1.00	3.00	0.33
169	GGRM	2022	2.00	4.00	0.50
170	GOOD	2022	2.00	5.00	0.40
171	HMSP	2022	2.00	4.00	0.50
172	HOKI	2022	1.00	3.00	0.33
173	HRTA	2022	1.00	3.00	0.33
174	ICBP	2022	3.00	6.00	0.50
175	INAF	2022	2.00	4.00	0.50
176	INDF	2022	2.00	8.00	0.25
177	ITIC	2022	1.00	2.00	0.50
178	KAEF	2022	1.00	5.00	0.20
179	KEJU	2022	1.00	3.00	0.33
180	KICI	2022	1.00	3.00	0.33
181	KINO	2022	2.00	4.00	0.50
182	KLBF	2022	3.00	7.00	0.43
183	LMPI	2022	1.00	2.00	0.50
184	MBTO	2022	1.00	3.00	0.33
185	MERK	2022	1.00	2.00	0.50
186	MLBI	2022	3.00	6.00	0.50
187	MRAT	2022	1.00	3.00	0.33
188	MYOR	2022	2.00	5.00	0.40
189	PANI	2022	1.00	3.00	0.33
190	PCAR	2022	1.00	3.00	0.33
191	PEHA	2022	2.00	4.00	0.50
192	PSDN	2022	2.00	6.00	0.33
193	PSGO	2022	1.00	2.00	0.50
194	PYFA	2022	3.00	4.00	0.75
195	RMBA	2022	3.00	3.00	1.00
196	ROTI	2022	1.00	3.00	0.33
197	SCPI	2022	1.00	3.00	0.33
198	SIDO	2022	3.00	6.00	0.50
199	SKBM	2022	1.00	3.00	0.33
200	SKLT	2022	1.00	3.00	0.33
201	STTP	2022	0.00	2.00	0.00

202	TBLA	2022	1.00	3.00	0.33
203	TCID	2022	3.00	6.00	0.50
204	TSPC	2022	3.00	5.00	0.60
205	ULTJ	2022	2.00	4.00	0.50
206	UNVR	2022	3.00	6.00	0.50
207	WIIM	2022	2.00	4.00	0.50
208	WOOD	2022	1.00	2.00	0.50



Lampiran 8 Kertas Kerja Kualitas Audit

NO	KODE	TAHUN	KAP		NAMA KAP
			BIG4	NON BIG4	
1	ADES	2019		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
2	AISA	2019		0	RSM Amir Abdi Jusuf, Aryanto, Mawar & Rekan
3	ALTO	2019		0	Irfan Zulmendra
4	BTEK	2019		0	Nexia KPS Kanaka Puradiredja, Suhartono
5	BUDI	2019		0	Moore Mirawati Sendi Idris
6	CAMP	2019		0	SSS Supoyo, Sutjahjo, Subyantara & Rekan
7	CEKA	2019	1		EY
8	CINT	2019		0	Rodl & Partner Teramihardja, Pradhono & Chandra
9	CLEO	2019		0	Rodl & Partner Teramihardja, Pradhono & Chandra
10	DLTA	2019		0	Crowe Kosasih, Nurdyiaman, Mulyadi, Tjahjo & Rekan
11	DVLA	2019	1		EY
12	FOOD	2019		0	Morhan & Rekan
13	GGRM	2019	1		KPMG Siddharta Widjaja & Rekan
14	GOOD	2019	1		EY
15	HMSP	2019	1		PwC
16	HOKI	2019		0	Crowe Kosasih, Nurdiaman, Mulyadi, Tjahjo & Rekan
17	HRTA	2019		0	Shine Wing Kap Suharli, Sugiharto & Rekan
18	ICBP	2019	1		EY
19	INAF	2019		0	Kreston Indonesia Hendrawinata Hanny Erwin & Sumargo
20	INDF	2019	1		EY
21	ITIC	2019		0	Jm Johan Malonda Mustika & Rekan
22	KAEF	2019		0	Kreston Indonesia Hendrawinata Hanny Erwin & Sumargo
23	KEJU	2019	1		EY
24	KICI	2019		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
25	KINO	2019		0	Crowe Kosasih, Nurdyiaman, Mulyadi, Tjahjo & Rekan
26	KLBF	2019	1		Ey
27	LMPI	2019		0	Rodl & Partner Teramihardja, Pradhono & Chandra
28	MBTO	2019		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
29	MERK	2019	1		KPMG Siddharta Widjaja & Rekan
30	MLBI	2019	1		KPMG Siddharta Widjaja & Rekan
31	MRAT	2019		0	Nexia Kps Kanaka Puradiredja, Suhartono
32	MYOR	2019		0	Moore Mirawati Sendi Idris
33	PANI	2019		0	Doli, Bambang, Sulistiyanto, Dadang & Ali

34	PCAR	2019		0	Hlb Hadori Sugiarto Adi & Rekan
35	PEHA	2019		0	Kreston Indonesia Hendrawinata Hanny Erwin & Sumargo
36	PSDN	2019		0	Dfk Anwar & Rekan
37	PSGO	2019	1		EY
38	PYFA	2019		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
39	RMBA	2019		0	Rsm Amir Abdi Jusuf, Aryanto, Mawar & Rekan
40	ROTI	2019	1		EY
41	SCPI	2019	1		PwC
42	SIDO	2019	1		EY
43	SKBM	2019		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
44	SKLT	2019		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
45	STTP	2019		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
46	TBLA	2019		0	Moore Mirawati Sendi Idris
47	TCID	2019	1		Deloitte
48	TSPC	2019		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
49	ULTJ	2019		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
50	UNVR	2019	1		KPMG Siddharta Widjaja & Rekan
51	WIIM	2019		0	Crowe Kosasih, Nurdyiaman, Mulyadi, Tjahjo & Rekan
52	WOOD	2019		0	Rodl & Partner Teramihardja, Pradhono & Chandra
53	ADES	2020		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
54	AISA	2020		0	Rsm
55	ALTO	2020		0	Irfan Zulmendra
56	BTEK	2020		0	Nexia Kps Kanaka Puradiredja, Suhartono
57	BUDI	2020		0	Moore Mirawati Sendi Idris
58	CAMP	2020		0	Sss Supoyo, Sutjahjo, Subyantara & Rekan
59	CEKA	2020	1		EY
60	CINT	2020		0	Rodl & Partner Teramihardja, Pradhono & Chandra
61	CLEO	2020		0	Rodl & Partner Teramihardja, Pradhono & Chandra
62	DLTA	2020		0	Crowe Kosasih, Nurdyiaman, Mulyadi, Tjahjo & Rekan
63	DVLA	2020	1		EY
64	FOOD	2020		0	Morhan & Rekan
65	GGRM	2020	1		Kpmg Siddharta Widjaja & Rekan
66	GOOD	2020	1		EY
67	HMSP	2020	1		PwC
68	HOKI	2020		0	Crowe Kosasih, Nurdiaman, Mulyadi, Tjahjo & Rekan
69	HRTA	2020		0	Shine Wing Kap Suharli, Sugiharto & Rekan

70	ICBP	2020	1		EY
71	INAF	2020		0	Kreston Indonesia Hendrawinata Hanny Erwin & Sumargo
72	INDF	2020	1		EY
73	ITIC	2020		0	Jm Johan Malonda Mustika & Rekan
74	KAEF	2020		0	Kreston Indonesia Hendrawinata Hanny Erwin & Sumargo
75	KEJU	2020	1		EY
76	KICI	2020		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
77	KINO	2020		0	Crowe Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan
78	KLBF	2020	1		EY
79	LMPI	2020		0	Rodl & Partner Teramihardja, Pradhono & Chandra
80	MBTO	2020		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
81	MERK	2020	1		KPMG Siddharta Widjaja & Rekan
82	MLBI	2020	1		KPMG Siddharta Widjaja & Rekan
83	MRAT	2020		0	Nexia Kps Kanaka Puradiredja, Suhartono
84	MYOR	2020		0	Moore Mirawati Sendi Idris
85	PANI	2020		0	Doli, Bambang, Sulistiyanto, Dadang & Ali
86	PCAR	2020		0	Hlb Hadori Sugiarto Adi & Rekan
87	PEHA	2020		0	Kreston Indonesia Hendrawinata Hanny Erwin & Sumargo
88	PSDN	2020		0	Dfk Anwar & Rekan
89	PSGO	2020	1		EY
90	PYFA	2020		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
91	RMBA	2020		0	Rsm Amir Abdi Jusuf, Aryanto, Mawar & Rekan
92	ROTI	2020	1		EY
93	SCPI	2020	1		PwC
94	SIDO	2020	1		EY
95	SKBM	2020		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
96	SKLT	2020		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
97	STTP	2020		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
98	TBLA	2020		0	Moore Mirawati Sendi Idris
99	TCID	2020	1		Deloitte
100	TSPC	2020		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
101	ULTJ	2020		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
102	UNVR	2020	1		Kpmg Siddharta Widjaja & Rekan
103	WIIM	2020		0	Crowe Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan
104	WOOD	2020		0	Rodl & Partner Teramihardja, Pradhono & Chandra

105	ADES	2021		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
106	AISA	2021	1		EY
107	ALTO	2021		0	Kap Irfan Zulmendra
108	BTEK	2021		0	Nexia Kps Kanaka Puradiredja, Suhartono
109	BUDI	2021		0	Moore Mirawati Sendi Idris
110	CAMP	2021		0	Sss Supoyo, Sutjahjo, Subyantara & Rekan
111	CEKA	2021	1		EY
112	CINT	2021		0	Rodl & Partner Teramihardja, Pradhono & Chandra
113	CLEO	2021		0	Rodl & Partner Teramihardja, Pradhono & Chandra
114	DLTA	2021		0	Crowe Kosasih, Nurdyiawan, Mulyadi, Tjahjo & Rekan
115	DVLA	2021	1		EY
116	FOOD	2021		0	Morhan & Rekan
117	GGRM	2021	1		Kpmg Siddharta Widjaja & Rekan
118	GOOD	2021	1		PwC
119	HMSF	2021	1		PwC
120	HOKI	2021		0	Crowe Kosasih, Nurdyiawan, Mulyadi, Tjahjo & Rekan
121	HRTA	2021		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilangan & Rekan
122	ICBP	2021	1		EY
123	INAF	2021		0	Kreston Indonesia Hendrawinata Hanny Erwin & Sumargo
124	INDF	2021	1		EY
125	ITIC	2021		0	Jm Johan Malonda Mustika & Rekan
126	KAEF	2021		0	Kreston Indonesia Hendrawinata Hanny Erwin & Sumargo
127	KEJU	2021	1		PwC
128	KICI	2021		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilangan & Rekan
129	KINO	2021		0	Crowe Kosasih, Nurdyiawan, Mulyadi, Tjahjo & Rekan
130	KLBF	2021	1		EY
131	LMPI	2021		0	Rodl & Partner Teramihardja, Pradhono & Chandra
132	MBTO	2021		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
133	MERK	2021	1		KPMG Siddharta Widjaja & Rekan
134	MLBI	2021	1		KPMG Siddharta Widjaja & Rekan
135	MRAT	2021		0	Nexia Kps Kanaka Puradiredja, Suhartono
136	MYOR	2021		0	Moore Mirawati Sendi Idris
137	PANI	2021		0	Jm Johan Malonda Mustika & Rekan
138	PCAR	2021		0	Hlb Hadori Sugiarto Adi & Rekan
139	PEHA	2021		0	Kreston Indonesia Hendrawinata Hanny Erwin & Sumargo

140	PSDN	2021		0	Dfk Anwar & Rekan
141	PSGO	2021	1		EY
142	PYFA	2021		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
143	RMBA	2021		0	Rsm Amir Abdi Jusuf, Aryanto, Mawar & Rekan
144	ROTI	2021	1		EY
145	SCPI	2021	1		PwC
146	SIDO	2021	1		EY
147	SKBM	2021		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
148	SKLT	2021		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
149	STTP	2021		0	Hlb Hadori Sugiarto Adi & Rekan
150	TBLA	2021		0	Moore Mirawati Sendi Idris
151	TCID	2021	1		Deloitte
152	TSPC	2021		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
153	ULTJ	2021		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
154	UNVR	2021	1		Kpmg Siddharta Widjaja & Rekan
155	WIIM	2021		0	Crowe Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan
156	WOOD	2021		0	Rodl & Partner Teramihardja, Pradhono & Chandra
157	ADES	2022		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
158	AISA	2022	1		EY
159	ALTO	2022		0	Kap Irfan Zulmendra
160	BTEK	2022		0	Nexia Kps Kanaka Puradiredja, Suhartono
161	BUDI	2022		0	Moore Mirawati Sendi Idris
162	CAMP	2022		0	Sss Supoyo, Sutjahjo, Subyantara & Rekan
163	CEKA	2022	1		EY
164	CINT	2022		0	Rodl & Partner Teramihardja, Pradhono & Chandra
165	CLEO	2022		0	Rodl & Partner Teramihardja, Pradhono & Chandra
166	DLTA	2022		0	Crowe Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan
167	DVLA	2022	1		EY
168	FOOD	2022		0	Morhan & Rekan
169	GGRM	2022	1		KPMG Siddharta Widjaja & Rekan
170	GOOD	2022	1		PwC
171	HMSP	2022	1		PwC
172	HOKI	2022		0	Crowe Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan
173	HRTA	2022		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
174	ICBP	2022	1		EY
175	INAF	2022		0	Kreston Indonesia Hendrawinata Hanny Erwin & Sumargo

176	INDF	2022	1		EY
177	ITIC	2022		0	Jm Johan Malonda Mustika & Rekan
178	KAEF	2022		0	Kreston Indonesia Hendrawinata Hanny Erwin & Sumargo
179	KEJU	2022	1		PwC
180	KICI	2022		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
181	KINO	2022		0	Crowe Kosasih, Nurdyiaman, Mulyadi, Tjahjo & Rekan
182	KLBF	2022	1		EY
183	LMPI	2022		0	Rodl & Partner Teramihardja, Pradhono & Chandra
184	MBTO	2022		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
185	MERK	2022	1		KPMG Siddharta Widjaja & Rekan
186	MLBI	2022	1		KPMG Siddharta Widjaja & Rekan
187	MRAT	2022		0	Nexia Kps Kanaka Puradiredja, Suhartono
188	MYOR	2022		0	Moore Mirawati Sendi Idris
189	PANI	2022		0	Jm Johan Malonda Mustika & Rekan
190	PCAR	2022		0	Hlb Hadori Sugiarto Adi & Rekan
191	PEHA	2022		0	Kreston Indonesia Hendrawinata Hanny Erwin & Sumargo
192	PSDN	2022		0	Dfk Anwar & Rekan
193	PSGO	2022	1		Ey
194	PYFA	2022		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
195	RMBA	2022		0	Rsm Amir Abdi Jusuf, Aryanto, Mawar & Rekan
196	ROTI	2022	1		EY
197	SCPI	2022	1		PwC
198	SIDO	2022	1		EY
199	SKBM	2022		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
200	SKLT	2022		0	Pkf Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
201	STTP	2022		0	Hlb Hadori Sugiarto Adi & Rekan
202	TBLA	2022		0	Moore Mirawati Sendi Idris
203	TCID	2022	1		Deloitte
204	TSPC	2022		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
205	ULTJ	2022		0	BDO Tanubrata Sutanto Fahmi Bambang & Rekan
206	UNVR	2022	1		KPMG Siddharta Widjaja & Rekan
207	WIIM	2022		0	Crowe Kosasih, Nurdyiaman, Mulyadi, Tjahjo & Rekan
208	WOOD	2022		0	Rodl & Partner Teramihardja, Pradhono & Chandra

Lampiran 9 Kertas Kerja Ukuran Perusahaan

NO	KODE	TAHUN	Total Aset	UP = LN (Total Aset)
				UP
1	ADES	2019	822,375,000,000	27.4
2	AISA	2019	1,868,966,000,000	28.3
3	ALTO	2019	1,103,450,087,164	27.7
4	BTEK	2019	4,975,248,130,342	29.2
5	BUDI	2019	2,999,767,000,000	28.7
6	CAMP	2019	1,057,529,235,986	27.7
7	CEKA	2019	1,566,673,828,068	28.1
8	CINT	2019	521,493,784,876	27.0
9	CLEO	2019	1,245,144,303,719	27.9
10	DLTA	2019	1,425,983,722,000	28.0
11	DVLA	2019	1,829,960,714,000	28.2
12	FOOD	2019	118,586,648,946	25.5
13	GGRM	2019	78,647,274,000,000	32.0
14	GOOD	2019	5,063,067,672,414	29.3
15	HMSP	2019	50,902,806,000,000	31.6
16	HOKI	2019	848,676,035,300	27.5
17	HRTA	2019	2,311,190,054,987	28.5
18	ICBP	2019	38,709,314,000,000	31.3
19	INAF	2019	1,383,935,194,386	28.0
20	INDF	2019	96,198,559,000,000	32.2
21	ITIC	2019	447,811,735,070	26.8
22	KAEF	2019	18,352,877,132,000	30.5
23	KEJU	2019	666,313,386,673	27.2
24	KICI	2019	152,818,996,760	25.8
25	KINO	2019	4,695,764,958,883	29.2
26	KLBF	2019	20,264,726,862,584	30.6
27	LMPI	2019	737,642,257,697	27.3
28	MBTO	2019	591,063,928,037	27.1
29	MERK	2019	901,060,986,000	27.5
30	MLBI	2019	2,896,950,000,000	28.7
31	MRAT	2019	532,762,947,995	27.0
32	MYOR	2019	19,037,918,806,473	30.6
33	PANI	2019	119,708,955,785	25.5
34	PCAR	2019	124,735,506,556	25.5
35	PEHA	2019	2,096,719,180,000	28.4
36	PSDN	2019	763,492,320,252	27.4
37	PSGO	2019	3,255,607,109,573	28.8

38	PYFA	2019	190,786,208,250	26.0
39	RMBA	2019	17,000,330,000,000	30.5
40	ROTI	2019	4,682,083,844,951	29.2
41	SCPI	2019	1,417,704,185,000	28.0
42	SIDO	2019	3,529,557,000,000	28.9
43	SKBM	2019	1,820,383,352,811	28.2
44	SKLT	2019	790,845,543,826	27.4
45	STTP	2019	2,881,563,083,954	28.7
46	TBLA	2019	17,363,003,000,000	30.5
47	TCID	2019	2,592,807,156,755	28.6
48	TSPC	2019	8,372,769,580,743	29.8
49	ULTJ	2019	6,608,422,000,000	29.5
50	UNVR	2019	20,649,371,000,000	30.7
51	WIIM	2019	1,299,521,608,556	27.9
52	WOOD	2019	5,348,826,322,351	29.3
53	ADES	2020	958,791,000,000	27.6
54	AISA	2020	2,011,557,000,000	28.3
55	ALTO	2020	1,105,874,415,256	27.7
56	BTEK	2020	4,223,727,970,626	29.1
57	BUDI	2020	293,007,000,000	26.4
58	CAMP	2020	1,086,873,666,641	27.7
59	CEKA	2020	1,393,079,542,074	28.0
60	CINT	2020	498,020,612,974	26.9
61	CLEO	2020	1,310,940,121,622	27.9
62	DLTA	2020	1,225,580,913,000	27.8
63	DVLA	2020	2,082,911,322,000	28.4
64	FOOD	2020	113,192,236,191	25.5
65	GGRM	2020	781,914,009,000,000	34.3
66	GOOD	2020	6,670,943,518,686	29.5
67	HMSP	2020	49,674,030,000,000	31.5
68	HOKI	2020	906,924,214,166	27.5
69	HRTA	2020	2,830,686,417,461	28.7
70	ICBP	2020	103,502,626,000,000	32.3
71	INAF	2020	1,713,334,658,849	28.2
72	INDF	2020	163,011,780,000,000	32.7
73	ITIC	2020	505,077,168,839	26.9
74	KAEF	2020	17,562,816,674,000	30.5
75	KEJU	2020	674,806,910,037	27.2
76	KICI	2020	155,110,708,216	25.8
77	KINO	2020	5,254,478,060,618	29.3
78	KLBF	2020	22,564,300,317,374	30.7

79	LMPI	2020	698,252,022,979	27.3
80	MBTO	2020	982,882,686,217	27.6
81	MERK	2020	929,901,046,000	27.6
82	MLBI	2020	2,907,425,000,000	28.7
83	MRAT	2020	559,795,937,451	27.1
84	MYOR	2020	19,777,500,514,550	30.6
85	PANI	2020	98,191,212,000	25.3
86	PCAR	2020	103,351,122,210	25.4
87	PEHA	2020	1,915,989,375,000	28.3
88	PSDN	2020	763,062,050,633	27.4
89	PSGO	2020	3,401,723,398,441	28.9
90	PYFA	2020	228,575,380,866	26.2
91	RMBA	2020	12,464,005,000,000	30.2
92	ROTI	2020	4,452,166,671,985	29.1
93	SCPI	2020	1,598,281,523,000	28.1
94	SIDO	2020	3,849,516,000,000	29.0
95	SKBM	2020	1,768,660,546,754	28.2
96	SKLT	2020	773,863,042,440	27.4
97	STTP	2020	3,448,995,059,882	28.9
98	TBLA	2020	19,431,293,000,000	30.6
99	TCID	2020	2,333,947,582,106	28.5
100	TSPC	2020	9,104,657,533,366	29.8
101	ULTJ	2020	8,754,116,000,000	29.8
102	UNVR	2020	20,534,632,000,000	30.7
103	WIIM	2020	1,614,442,007,528	28.1
104	WOOD	2020	5,856,758,922,140	29.4
105	ADES	2021	1,304,108,000,000	27.9
106	AISA	2021	1,761,634,000,000	28.2
107	ALTO	2021	1,089,208,965,375	27.7
108	BTEK	2021	4,173,043,810,054	29.1
109	BUDI	2021	2,993,218,000,000	28.7
110	CAMP	2021	1,146,235,578,463	27.8
111	CEKA	2021	1,697,387,196,209	28.2
112	CINT	2021	492,697,209,711	26.9
113	CLEO	2021	1,348,181,576,913	27.9
114	DLTA	2021	1,308,722,065,000	27.9
115	DVLA	2021	2,082,911,322,000	28.4
116	FOOD	2021	106,495,352,963	25.4
117	GGRM	2021	89,964,369,000,000	32.1
118	GOOD	2021	6,766,602,280,143	29.5
119	HMSP	2021	53,090,428,000,000	31.6

120	HOKI	2021	987,563,580,363	27.6
121	HRTA	2021	3,478,074,220,547	28.9
122	ICBP	2021	118,015,311,000,000	32.4
123	INAF	2021	2,011,879,396,142	28.3
124	INDF	2021	179,271,840,000,000	32.8
125	ITIC	2021	526,704,173,504	27.0
126	KAEF	2021	17,760,195,040,000	30.5
127	KEJU	2021	767,726,284,113,674	34.3
128	KICI	2021	185,698,138,869	25.9
129	KINO	2021	5,346,062,152,770	29.3
130	KLBF	2021	25,666,635,156,271	30.9
131	LMPI	2021	704,070,618,412	27.3
132	MBTO	2021	713,520,658,807	27.3
133	MERK	2021	1,026,266,866,000	27.7
134	MLBI	2021	2,922,017,000,000	28.7
135	MRAT	2021	578,260,975,588	27.1
136	MYOR	2021	19,917,653,265,528	30.6
137	PANI	2021	13,296,259,876,000	30.2
138	PCAR	2021	100,382,982,900	25.3
139	PEHA	2021	1,838,539,299,000	28.2
140	PSDN	2021	707,396,790,275	27.3
141	PSGO	2021	3,731,907,652,769	28.9
142	PYFA	2021	806,221,575,272	27.4
143	RMBA	2021	9,392,515,000,000	29.9
144	ROTI	2021	4,191,284,422,677	29.1
145	SCPI	2021	1,212,160,543,000	27.8
146	SIDO	2021	4,068,970,000,000	29.0
147	SKBM	2021	1,970,428,120,056	28.3
148	SKLT	2021	889,125,250,792	27.5
149	STTP	2021	3,919,243,683,748	29.0
150	TBLA	2021	21,084,017,000,000	30.7
151	TCID	2021	2,300,804,864,960	28.5
152	TSPC	2021	9,644,326,662,784	29.9
153	ULTJ	2021	7,406,856,000,000	29.6
154	UNVR	2021	19,068,532,000,000	30.6
155	WIIM	2021	1,891,169,731,202	28.3
156	WOOD	2021	6,801,034,778,630	29.5
157	ADES	2022	1,645,582,000,000	28.1
158	AISA	2022	1,826,350,000,000	28.2
159	ALTO	2022	1,023,323,308,935	27.7
160	BTEK	2022	4,163,212,543,687	29.1

161	BUDI	2022	3,173,651,000,000	28.8
162	CAMP	2022	1,074,777,460,412	27.7
163	CEKA	2022	1,718,287,453,575	28.2
164	CINT	2022	492,056,440,058	26.9
165	CLEO	2022	1,693,523,611,414	28.2
166	DLTA	2022	1,307,186,367,000	27.9
167	DVLA	2022	2,009,139,485,000	28.3
168	FOOD	2022	102,297,196,494	25.4
169	GGRM	2022	88,562,617,000,000	32.1
170	GOOD	2022	7,327,371,934,290	29.6
171	HMSP	2022	54,786,992,000,000	31.6
172	HOKI	2022	811,603,660,216	27.4
173	HRTA	2022	3,849,086,552,639	29.0
174	ICBP	2022	115,305,536,000,000	32.4
175	INAF	2022	1,534,000,446,508	28.1
176	INDF	2022	180,433,300,000,000	32.8
177	ITIC	2022	553,207,312,282	27.0
178	KAEF	2022	20,353,992,893,000	30.6
179	KEJU	2022	860,100,358,989	27.5
180	KICI	2022	181,667,554,919	25.9
181	KINO	2022	4,676,372,045,095	29.2
182	KLBF	2022	27,241,313,025,674	30.9
183	LMPI	2022	694,287,670,534	27.3
184	MBTO	2022	721,703,608,823	27.3
185	MERK	2022	1,037,647,240,000	27.7
186	MLBI	2022	3,374,502,000,000	28.8
187	MRAT	2022	694,780,597,799	27.3
188	MYOR	2022	22,276,160,695,411	30.7
189	PANI	2022	15,938,444,031,000	30.4
190	PCAR	2022	102,809,758,188	25.4
191	PEHA	2022	1,806,280,965,000	28.2
192	PSDN	2022	705,620,167,464	27.3
193	PSGO	2022	4,140,857,067,187	29.1
194	PYFA	2022	1,520,568,653,644	28.1
195	RMBA	2022	8,879,540,000,000	29.8
196	ROTI	2022	4,130,321,616,083	29.0
197	SCPI	2022	1,361,427,269,000	27.9
198	SIDO	2022	4,081,442,000,000	29.0
199	SKBM	2022	2,042,199,577,083	28.3
200	SKLT	2022	1,033,289,474,829	27.7
201	STTP	2022	4,590,737,849,889	29.2

202	TBLA	2022	23,673,644,000,000	30.8
203	TCID	2022	2,380,657,918,106	28.5
204	TSPC	2022	11,328,974,079,150	30.1
205	ULTJ	2022	7,376,375,000,000	29.6
206	UNVR	2022	18,318,114,000,000	30.5
207	WIIM	2022	2,168,793,843,296	28.4
208	WOOD	2022	6,956,345,266,754	29.6



Lampiran 10 Hasil Uji SPSS

1. Uji Statistik Deskriptif

	ILK	KepMan	Komind	KUALITAS	UP
N	195	195	195	195	195
Valid					
Missing	0	0	0	0	0
Mean	.0118	.0862	.4105	.3487	28.6990
Median	.0152	.0000	.3300	.0000	28.3500
Mode	-.31(a)	.00	.33	.00	27.90
Std. Deviation	.10250	.20063	.12943	.47779	1.75075
Range	.64	.85	1.00	1.00	8.98
Minimum	-.31	.00	.00	.00	25.31
Maximum	.33	.85	1.00	1.00	34.29

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid KAP NonBig Four	127	65.1	65.1	65.1
KAP Big Four	68	34.9	34.9	100.0
Total	195	100.0	100.0	

2. Uji Asumsi Klasik

2.1 Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
N	195
Normal Parameters ^{a,b}	
Mean	-.0028230
Std. Deviation	.32054614
Most Extreme Differences	
Absolute	.060
Positive	.050
Negative	-.060
Kolmogorov-Smirnov Z	.839
Asymp. Sig. (2-tailed)	.482

a. Test distribution is Normal.

b. Calculated from data.

2.2 Uji Multikolinearitas

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.227	.130		1.747	.082		
	KepMan	.053	.037	.104	1.441	.151	.956	1.046
	Komind	.114	.057	.144	1.996	.047	.962	1.040
	KUALITAS	.013	.017	.060	.750	.454	.791	1.264
	UP	-.009	.005	-.162	-2.019	.045	.783	1.278

a. Dependent Variable: ILK

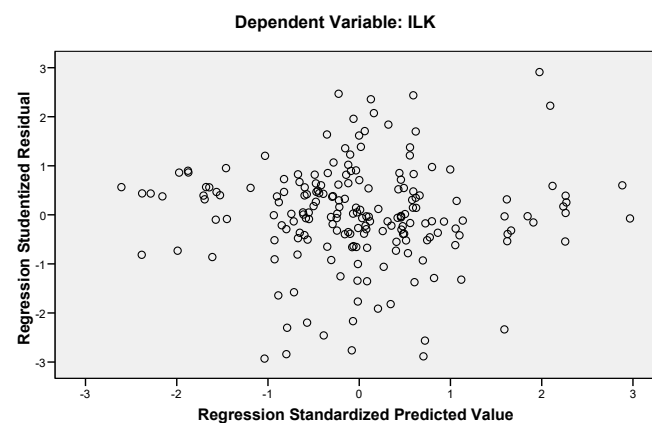
2.3 Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value(a)	,00192
Cases < Test Value	97
Cases >= Test Value	98
Total Cases	195
Number of Runs	91
Z	-1,077
Asymp. Sig. (2-tailed)	,282

a. Median

2.4 Uji Heteroskedastisitas



3. Uji Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.227	.130		1.747	.082		
	KepMan	.053	.037	.104	1.441	.151	.956	1.046
	Komind	.114	.057	.144	1.996	.047	.962	1.040
	KUALITAS	.013	.017	.060	.750	.454	.791	1.264
	UP	-.009	.005	-.162	-2.019	.045	.783	1.278

a. Dependent Variable: ILK

4. Uji Hipotesis

4.1 Uji Simultan (F)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.098	4	.025	2.404	.051 ^a
	Residual	1.940	190	.010		
	Total	2.038	194			

a. Predictors: (Constant), UP, KepMan, Komind, KUALITAS

b. Dependent Variable: ILK

4.2 Uji Parsial (T)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.227	.130		1.747	.082		
	KepMan	.053	.037	.104	1.441	.151	.956	1.046
	Komind	.114	.057	.144	1.996	.047	.962	1.040
	KUALITAS	.013	.017	.060	.750	.454	.791	1.264
	UP	-.009	.005	-.162	-2.019	.045	.783	1.278

a. Dependent Variable: ILK

5. Uji Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.219 ^a	.048	.028	.10105

a. Predictors: (Constant), UP, KepMan, Komind, KUALITAS

b. Dependent Variable: ILK



UNIVERSITAS MUHAMMADIYAH GRESIK
FAKULTAS EKONOMI DAN BISNIS
Jl.Sumatera 101 GKB Gresik, Telp 0813324 6789

BERITA ACARA BIMBINGAN SKRIPSI

Nama Penyaji : Adela Mei Putri Rasidin
N IM : 190302044
Program Studi : Akuntansi
Alamat / Tlp : 081328137134
Judul Skripsi : Pengaruh GCG dan Opini Auditor terhadap Ketepatan Waktu Penyampaian Laporan Keuangan

Pembimbing I : Anwar Hariyono, SE., M.Si
Pembimbing II : -
Konsultasi:

[illegible]

Tanggal Pengajuan : 29 September 2023
Batas Akhir Bimbingan :
Selesai Penulisan :
Tanggal Diujikan :



Dosen Pembimbing I

Anwar Hariyono, SE., M.Si

Dosen Pembimbing II