

DAFTAR LAMPIRAN

Lampiran 1

Data Sampel Penelitian

No.	Kriteria Sampel	Jumlah Perusahaan
1	Perusahaan Manufaktur Sub Sektor Industri <i>Food and Beverage</i> yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2018-2020.	38
2	Perusahaan Manufaktur Sub Sektor Industri <i>Food and Beverage</i> yang tidak konsisten mempublikasikan laporan keuangan di Bursa Efek Indonesia (BEI) Periode 2018-2020.	(13)
3	Perusahaan Manufaktur Sub Sektor Industri <i>Food and Beverage</i> yang tidak menggunakan mata uang rupiah dalam laporan keuangan di Bursa Efek Indonesia (BEI) Periode 2018-2020.	(0)
4	Perusahaan Manufaktur Sub Sektor Industri <i>Food and Beverage</i> yang mengalami kerugian selama Periode 2018-2020.	(8)
5	Perusahaan Manufaktur Sub Sektor Industri <i>Food and Beverage</i> yang tidak	(1)

	mengungkapkan data-data yang berkaitan dengan variabel penelitian yang tersedia secara lengkap.	
6	Perusahaan Manufaktur Sub Sektor Industri <i>Food and Beverage</i> yang tidak memajang foto <i>CEO</i> di Laporan Tahunan pada Periode 2018-2020.	(2)
Perusahaan Sampel		14
Periode Pengamatan 2018-2020		3
Jumlah Data Pengamatan		42

Sumber : Data sekunder diolah, 2022

Lampiran 2

Nama dan Kode Sampel Perusahaan Sektor Industri *Food and Beverages*
periode 2018 - 2020

No.	Kode Emiten	Nama Perusahaan
1	ICBP	PT. Indofood CBP Sukses Makmur Tbk
2	INDF	PT. Indofood Sukses Makmur Tbk
3	MYOR	PT. Mayora Indah Tbk
4	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk
5	ROTI	PT. Nippon Indosari Corpindo Tbk
6	ADES	PT. Akasha Wira International Tbk
7	SKLT	PT. Sekar Laut Tbk
8	CAMP	PT. Campina Ice Cream Industry Tbk
9	HOKI	PT. Buyung Poetra Sembada Tbk
10	CEKA	PT. Wilmar Cahaya Indonesia Tbk
11	BUDI	PT. Budi Starch & Sweetener Tbk
12	SKBM	PT. Sekar Bumi Tbk
13	MLBI	PT. Multi Bintang Indonesia Tbk
14	STTP	PT. Siantar Top Tbk

Sumber : www.idx.co.id (data diolah)

Lampiran 3

Hasil Output SPSS 26

Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Financial Target	42	,00	,18	,0806	,04777
Financial Stability	42	-,17	,20	,0585	,09814
External Pressure	42	,14	,64	,3892	,13572
Ineffective Monitoring	42	,33	,67	,4313	,11950
Nature of Industry	42	-,07	,07	-,0012	,03366
Change in Auditor	42	,00	1,00	,0714	,26066
Change in Directors	42	,00	1,00	,1429	,35417
Frequent Number of CEO's Picture	42	2,00	10,00	5,2381	2,13918
Fraudulent Financial Reporting	42	-,36	,91	,2458	,29401
Valid N (listwise)	42				

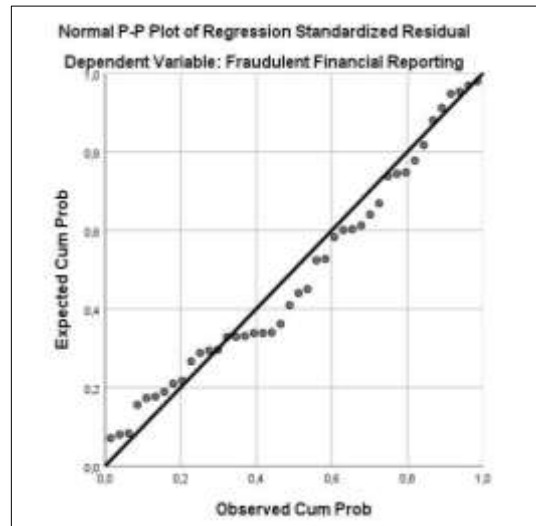
Sumber: data diolah dengan SPSS 26

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		42
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,10914797
Most Extreme Differences	Absolute	,130
	Positive	,130
	Negative	-,060
Test Statistic		,130
Asymp. Sig. (2-tailed)		,074 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Sumber: data diolah dengan SPSS 26

Grafik Normal P-P Plot of Regression Standardizer Residual



Gambar 4.1 Normal P-P of Regression Standardized Residual

Hasil Uji Multikolinieritas

Coefficients ^a								
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	,317	,142		2,239	,032		
	Financial Target	-1,141	,637	-,436	-1,792	,082	,390	2,564
	Financial Stability	,400	,243	,314	1,648	,109	,637	1,570
	External Pressure	-,324	,207	-,352	-1,569	,126	,459	2,178
	Ineffective Monitoring	,093	,170	,089	,547	,588	,875	1,142
	Nature of Industry	-,725	,594	-,195	-1,219	,231	,902	1,109
	Change in Auditor	-,065	,090	-,136	-,726	,473	,662	1,511
	Change in Directors	,094	,063	,266	1,496	,144	,731	1,369
	Frequent Number of CEO's Picture	-,003	,011	-,050	-,277	,783	,701	1,427

a. Dependent Variable: Fraudulent Financial Reporting

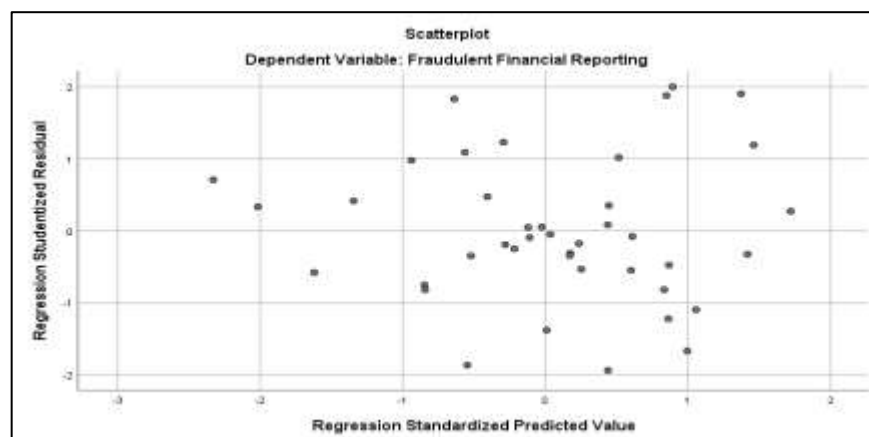
Sumber: data diolah dengan SPSS 26

Hasil Uji Heteroskedastisitas

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	,317	,142		2,239
	Financial Target	-,141	,637	-,436	-,792
	Financial Stability	,400	,243	,314	1,648
	External Pressure	-,324	,207	-,352	-,569
	Ineffective Monitoring	,093	,170	,089	,547
	Nature of Industry	-,725	,594	-,195	-,219
	Change in Auditor	-,065	,090	-,136	-,726
	Change in Directors	,094	,063	,266	1,496
	Frequent Number of CEO's Picture	-,003	,011	-,050	-,277

a. Dependent Variable: Fraudulent Financial Reporting

Sumber: data diolah dengan SPSS 26



Gambar 4.2 Scatterplot

Hasil Uji Kelayakan Model (Uji F)

ANOVA ^a					
Model		Sum of Squares	df	Mean Square	F
1	Regression	1,875	8	,234	4,632
	Residual	1,669	33	,051	
	Total	3,544	41		

a. Dependent Variable: Fraudulent Financial Reporting

b. Predictors: (Constant), Frequent Number of CEO's Picture, Change in Directors, Financial Stability, Ineffective Monitoring, Nature of Industry, Change in Auditor, External Pressure, Financial Target

Sumber: data diolah dengan SPSS 26

Hasil Uji Koefisien Determinasi (R^2)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,727 ^a	,529	,415	,22492	2,309
a. Predictors: (Constant), Frequent Number of CEO's Picture, Change in Directors, Financial Stability, Ineffective Monitoring, Nature of Industry, Change in Auditor, External Pressure, Financial Target					
b. Dependent Variable: Fraudulent Financial Reporting					

Sumber: data diolah dengan SPSS 26

Hasil Uji t

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	,444	,262		,696
	Financial Target	-,178	1,177	-,029	,880
	Financial Stability	-,294	,448	-,098	,517
	External Pressure	-1,123	,382	-,518	,006
	Ineffective Monitoring	,376	,314	,153	,240
	Nature of Industry	-4,826	1,099	-,553	,000
	Change in Auditor	,185	,166	,164	,272
	Change in Directors	-,130	,116	-,157	,269
	Frequent Number of CEO's Picture	,021	,020	,150	,301
a. Dependent Variable: Fraudulent Financial Reporting					

Sumber: data diolah dengan SPSS 26

Rangkuman Hasil Penelitian

Perusahaan Sektor Industri *Food and Beverages*

Periode 2018 -2020

Hipotesis	Nilai T	Signifikasi	Keterangan
Constant	1,696	0,099	
H1	-0,152	0,880	Ditolak
H2	-0,655	0,517	Ditolak
H3	-2,939	0,006	Diterima
H4	1,196	0,240	Ditolak
H5	-4,392	0,000	Diterima
H6	1,117	0,272	Ditolak
H7	-1,123	0,269	Ditolak
H8	1,050	0,301	Ditolak

LAMPIRAN 4

Tabel Durbin Watson

Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=6		k=7		k=8		k=9		k=10	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
11	0.2025	3.0045								
12	0.2681	2.8320	0.1714	3.1494						
13	0.3278	2.6920	0.2305	2.9851	0.1469	3.2658				
14	0.3890	2.5716	0.2856	2.8477	0.2001	3.1112	0.1273	3.3604		
15	0.4471	2.4715	0.3429	2.7270	0.2509	2.9787	0.1753	3.2160	0.1113	3.4382
16	0.5022	2.3881	0.3981	2.6241	0.3043	2.8601	0.2221	3.0895	0.1548	3.3039
17	0.5542	2.3176	0.4511	2.5366	0.3564	2.7569	0.2718	2.9746	0.1978	3.1840
18	0.6030	2.2575	0.5016	2.4612	0.4070	2.6675	0.3208	2.8727	0.2441	3.0735
19	0.6487	2.2061	0.5494	2.3960	0.4557	2.5894	0.3689	2.7831	0.2901	2.9740
20	0.6915	2.1619	0.5945	2.3394	0.5022	2.5208	0.4156	2.7037	0.3357	2.8854
21	0.7315	2.1236	0.6371	2.2899	0.5465	2.4605	0.4606	2.6332	0.3804	2.8059
22	0.7690	2.0902	0.6772	2.2465	0.5884	2.4072	0.5036	2.5705	0.4236	2.7345
23	0.8041	2.0609	0.7149	2.2082	0.6282	2.3599	0.5448	2.5145	0.4654	2.6704
24	0.8371	2.0352	0.7505	2.1743	0.6659	2.3177	0.5840	2.4643	0.5055	2.6126
25	0.8680	2.0125	0.7840	2.1441	0.7015	2.2801	0.6213	2.4192	0.5440	2.5604
26	0.8972	1.9924	0.8156	2.1172	0.7353	2.2463	0.6568	2.3786	0.5808	2.5132
27	0.9246	1.9745	0.8455	2.0931	0.7673	2.2159	0.6906	2.3419	0.6159	2.4703
28	0.9505	1.9585	0.8737	2.0715	0.7975	2.1884	0.7227	2.3086	0.6495	2.4312
29	0.9750	1.9442	0.9004	2.0520	0.8263	2.1636	0.7532	2.2784	0.6815	2.3956
30	0.9982	1.9313	0.9256	2.0343	0.8535	2.1410	0.7822	2.2508	0.7120	2.3631
31	1.0201	1.9198	0.9496	2.0183	0.8794	2.1205	0.8098	2.2256	0.7412	2.3332
32	1.0409	1.9093	0.9724	2.0038	0.9040	2.1017	0.8361	2.2026	0.7690	2.3058
33	1.0607	1.8999	0.9940	1.9906	0.9274	2.0846	0.8612	2.1814	0.7955	2.2806
34	1.0794	1.8913	1.0146	1.9785	0.9497	2.0688	0.8851	2.1619	0.8209	2.2574
35	1.0974	1.8835	1.0342	1.9674	0.9710	2.0544	0.9079	2.1440	0.8452	2.2359
36	1.1144	1.8764	1.0529	1.9573	0.9913	2.0410	0.9297	2.1274	0.8684	2.2159
37	1.1307	1.8700	1.0708	1.9480	1.0107	2.0288	0.9505	2.1120	0.8906	2.1975
38	1.1463	1.8641	1.0879	1.9394	1.0292	2.0174	0.9705	2.0978	0.9118	2.1803
39	1.1612	1.8587	1.1042	1.9315	1.0469	2.0069	0.9895	2.0846	0.9322	2.1644
40	1.1754	1.8538	1.1198	1.9243	1.0639	1.9972	1.0078	2.0723	0.9517	2.1495
41	1.1891	1.8493	1.1348	1.9175	1.0802	1.9881	1.0254	2.0609	0.9705	2.1356
42	1.2022	1.8451	1.1492	1.9113	1.0958	1.9797	1.0422	2.0502	0.9885	2.1226
43	1.2148	1.8413	1.1630	1.9053	1.1108	1.9719	1.0584	2.0403	1.0058	2.1105
44	1.2269	1.8378	1.1762	1.9002	1.1252	1.9646	1.0739	2.0310	1.0225	2.0991
45	1.2385	1.8346	1.1890	1.8952	1.1391	1.9578	1.0889	2.0222	1.0385	2.0884
46	1.2497	1.8317	1.2013	1.8906	1.1524	1.9514	1.1033	2.0140	1.0539	2.0783
47	1.2605	1.8290	1.2131	1.8863	1.1653	1.9455	1.1171	2.0064	1.0687	2.0689
48	1.2709	1.8265	1.2245	1.8823	1.1776	1.9399	1.1305	1.9992	1.0831	2.0600
49	1.2809	1.8242	1.2355	1.8785	1.1896	1.9346	1.1434	1.9924	1.0969	2.0516
50	1.2906	1.8220	1.2461	1.8750	1.2011	1.9297	1.1558	1.9860	1.1102	2.0437
51	1.3000	1.8201	1.2563	1.8718	1.2122	1.9251	1.1678	1.9799	1.1231	2.0362
52	1.3090	1.8183	1.2662	1.8687	1.2230	1.9208	1.1794	1.9743	1.1355	2.0291
53	1.3177	1.8166	1.2758	1.8659	1.2334	1.9167	1.1906	1.9689	1.1476	2.0224
54	1.3262	1.8151	1.2851	1.8632	1.2435	1.9128	1.2015	1.9638	1.1592	2.0161
55	1.3344	1.8137	1.2940	1.8607	1.2532	1.9092	1.2120	1.9590	1.1705	2.0101
56	1.3424	1.8124	1.3027	1.8584	1.2626	1.9058	1.2222	1.9545	1.1814	2.0044
57	1.3501	1.8112	1.3111	1.8562	1.2718	1.9026	1.2320	1.9502	1.1920	1.9990
58	1.3576	1.8101	1.3193	1.8542	1.2806	1.8995	1.2416	1.9461	1.2022	1.9938
59	1.3648	1.8091	1.3272	1.8523	1.2892	1.8967	1.2509	1.9422	1.2122	1.9889
60	1.3719	1.8082	1.3349	1.8505	1.2976	1.8939	1.2599	1.9386	1.2218	1.9843
61	1.3787	1.8073	1.3424	1.8488	1.3057	1.8914	1.2686	1.9351	1.2312	1.9798
62	1.3854	1.8066	1.3497	1.8472	1.3136	1.8889	1.2771	1.9318	1.2403	1.9756
63	1.3918	1.8058	1.3567	1.8457	1.3212	1.8866	1.2853	1.9286	1.2492	1.9716
64	1.3981	1.8052	1.3636	1.8443	1.3287	1.8844	1.2934	1.9256	1.2578	1.9678
65	1.4043	1.8046	1.3703	1.8430	1.3359	1.8824	1.3012	1.9228	1.2661	1.9641
66	1.4102	1.8041	1.3768	1.8418	1.3429	1.8804	1.3087	1.9200	1.2742	1.9606
67	1.4160	1.8036	1.3831	1.8406	1.3498	1.8786	1.3161	1.9174	1.2822	1.9572
68	1.4217	1.8032	1.3893	1.8395	1.3565	1.8768	1.3233	1.9150	1.2899	1.9540
69	1.4272	1.8028	1.3953	1.8385	1.3630	1.8751	1.3303	1.9126	1.2974	1.9510
70	1.4326	1.8025	1.4012	1.8375	1.3693	1.8735	1.3372	1.9104	1.3047	1.9481
71	1.4379	1.8021	1.4069	1.8366	1.3755	1.8720	1.3438	1.9082	1.3118	1.9452
72	1.4430	1.8019	1.4125	1.8358	1.3815	1.8706	1.3503	1.9062	1.3188	1.9426
73	1.4480	1.8016	1.4179	1.8350	1.3874	1.8692	1.3566	1.9042	1.3256	1.9400
74	1.4529	1.8014	1.4232	1.8343	1.3932	1.8679	1.3628	1.9024	1.3322	1.9375
75	1.4577	1.8013	1.4284	1.8336	1.3988	1.8667	1.3688	1.9006	1.3386	1.9352

Lampiran 5

Tabel Presentasi Distribusi F Probabilitas = 0,05

Titik Persentase Distribusi F untuk Probabilita = 0,05															
df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89

Lampiran 6

Tabel Presentasi Distribusi t

Titik Persentase Distribusi t (df = 1 – 40)

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
df	0.50	0.20	0.10	0.050	0.02	0.010	0.002
1	1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2	0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4	0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5	0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6	0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7	0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8	0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9	0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10	0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11	0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12	0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13	0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14	0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15	0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16	0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17	0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20	0.68696	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24	0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39	0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40	0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688

Catatan: Probabilita yang lebih kecil yang ditunjukkan pada judul tiap kolom adalah luas daerah dalam satu ujung, sedangkan probabilitas yang lebih besar adalah luas daerah dalam kedua ujung

Lampiran 7

X1 Financial Target

ROA=

$$\frac{\text{Earning After Interest and Tax}}{\text{Total Asset}}$$

No.	Kode Emiten	Nama Perusahaan	Tahun	Earning	Total Assets	Financial Target (X1)
1	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2018	4.658.781	34.367.153	0.135559119
2	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2019	5.360.029	38.709.314	0.138468716
3	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2020	7.418.674	103.588.325	0.071616893
4	INDF	PT. Indofood Sukses Makmur Tbk	2018	4.961.851	96.537.796	0.051398014
5	INDF	PT. Indofood Sukses Makmur Tbk	2019	5.902.729	96.198.559	0.061359848
6	INDF	PT. Indofood Sukses Makmur Tbk	2020	8.752.066	163.136.516	0.053648724
7	MYOR	PT. Mayora Indah Tbk	2018	1.760.434.280.304	17.591.706.426.634	0.100071831
8	MYOR	PT. Mayora Indah Tbk	2019	2.039.404.206.764	19.037.918.806.473	0.107123275
9	MYOR	PT. Mayora Indah Tbk	2020	2.098.168.514.645	19.777.500.514.550	0.106088659
10	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2018	701.607	5.555.871	0.126282090
11	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2019	1.035.865	6.608.422	0.156749221
12	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2020	1.109.666	8.754.116	0.126759344
13	ROTI	PT. Nippon Indosari Corpindo Tbk	2018	127.171.436.363	4.393.810.380.883	0.028943315
14	ROTI	PT. Nippon Indosari Corpindo Tbk	2019	236.518.557.420	4.682.083.844.951	0.050515660
15	ROTI	PT. Nippon Indosari Corpindo Tbk	2020	168.610.282.478	4.452.166.671.985	0.037871512
16	ADES	PT. Akasha Wira International Tbk	2018	52.958	881.275	0.060092480
17	ADES	PT. Akasha Wira International Tbk	2019	83.885	822.375	0.102003344
18	ADES	PT. Akasha Wira International Tbk	2020	135.789	958.791	0.141625234
19	SKLT	PT. Sekar Laut Tbk	2018	31.954.131.252	747.293.725.435	0.042759801
20	SKLT	PT. Sekar Laut Tbk	2019	44.943.627.900	790.845.543.826	0.056829843
21	SKLT	PT. Sekar Laut Tbk	2020	42.520.246.722	773.863.042.440	0.054945442
22	CAMP	PT. Campina Ice Cream Industry Tbk	2018	61.947.295.689	1.004.275.813.783	0.061683548
23	CAMP	PT. Campina Ice Cream Industry Tbk	2019	76.758.829.457	1.057.529.235.986	0.072583175
24	CAMP	PT. Campina Ice Cream Industry Tbk	2020	44.045.828.312	1.086.873.666.641	0.040525251
25	HOKI	PT. Buyung Poetra Sembada Tbk	2018	90.195.136.265	758.846.556.031	0.118858201
26	HOKI	PT. Buyung Poetra Sembada Tbk	2019	103.723.133.972	848.676.035.300	0.122217583
27	HOKI	PT. Buyung Poetra Sembada Tbk	2020	38.038.419.405	906.924.214.166	0.041942225
28	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2018	92.649.656.775	1.168.956.042.706	0.079258461
29	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2019	215.459.200.242	1.393.079.542.074	0.154663961
30	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2020	181.812.593.992	1.566.673.828.068	0.116050061
31	BUDI	PT. Budi Starch & Sweetener Tbk	2018	50.467	3.392.980	0.014873946
32	BUDI	PT. Budi Starch & Sweetener Tbk	2019	64.021	2.999.767	0.021341991
33	BUDI	PT. Budi Starch & Sweetener Tbk	2020	67.093	2.963.007	0.022643551
34	SKBM	PT. Sekar Bumi Tbk	2018	15.954.632.472	1.771.365.972.009	0.009006966
35	SKBM	PT. Sekar Bumi Tbk	2019	957.169.058	1.820.383.352.811	0.000525806
36	SKBM	PT. Sekar Bumi Tbk	2020	5.415.741.808	1.768.660.546.754	0.003062058
37	MLBI	PT. Multi Bintang Indonesia Tbk	2018	224.807	2.889.501	0.077801323
38	MLBI	PT. Multi Bintang Indonesia Tbk	2019	206.059	2.896.950	0.071129636
39	MLBI	PT. Multi Bintang Indonesia Tbk	2020	285.617	2.907.425	0.098237100
40	STTP	PT. Siantar Top Tbk	2018	255.088.886.019	2.631.189.810.030	0.096948113
41	STTP	PT. Siantar Top Tbk	2019	482.590.522.840	2.881.563.083.954	0.167475259
42	STTP	PT. Siantar Top Tbk	2020	628.628.879.549	3.448.995.059.882	0.182264361

X2 Financial Stability

ACHANGE=

$$\frac{(Total\ Asset_{(t)} - Total\ Asset_{(t-1)})}{Total\ Asset_{(t-1)}}$$

No.	Kode Emiten	Nama Perusahaan	Tahun	Total Assets (t)	Total Assets (t-1)	Total Assets (t-1)	Financial Stability (X2)
1	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2018	34.367.153	31.619.514	31.619.514	0,086896940
2	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2019	38.709.314	34.367.153	34.367.153	0,126346253
3	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2020	43.588.325	38.709.314	38.709.314	0,126042301
4	INDF	PT. Indofood Sukses Makmur Tbk	2018	96.537.796	87.939.488	87.939.488	0,097775279
5	INDF	PT. Indofood Sukses Makmur Tbk	2019	96.198.559	96.537.796	96.537.796	-0,003514033
6	INDF	PT. Indofood Sukses Makmur Tbk	2020	83.136.516	96.198.559	96.198.559	-0,135782107
7	MYOR	PT. Mayora Indah Tbk	2018	17.591.706.426.634	14.915.849.800.251	14.915.849.800.251	0,179396861
8	MYOR	PT. Mayora Indah Tbk	2019	19.037.918.806.473	17.591.706.426.634	17.591.706.426.634	0,082209897
9	MYOR	PT. Mayora Indah Tbk	2020	19.777.500.514.550	19.037.918.806.473	19.037.918.806.473	0,038847823
10	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2018	5.555.871	5.186.940	5.186.940	0,071126907
11	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2019	6.608.422	5.555.871	5.555.871	0,189448423
12	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2020	7.754.116	6.608.422	6.608.422	0,173368771
13	ROTI	PT. Nippon Indosari Corpindo Tbk	2018	4.393.810.380.883	4.559.573.709.411	4.559.573.709.411	-0,036355006
14	ROTI	PT. Nippon Indosari Corpindo Tbk	2019	4.682.083.844.951	4.393.810.380.883	4.393.810.380.883	0,065608991
15	ROTI	PT. Nippon Indosari Corpindo Tbk	2020	4.452.166.671.985	4.682.083.844.951	4.682.083.844.951	-0,049105736
16	ADES	PT. Akasha Wira International Tbk	2018	881.275	840.236	840.236	0,04884223
17	ADES	PT. Akasha Wira International Tbk	2019	822.375	881.275	881.275	-0,066834983
18	ADES	PT. Akasha Wira International Tbk	2020	958.791	822.375	822.375	0,165880529
19	SKLT	PT. Sekar Laut Tbk	2018	747.293.725.435	636.284.210.210	636.284.210.210	0,174465299
20	SKLT	PT. Sekar Laut Tbk	2019	790.845.543.826	747.293.725.435	747.293.725.435	0,058279385
21	SKLT	PT. Sekar Laut Tbk	2020	773.863.042.440	790.845.543.826	790.845.543.826	-0,021473854
22	CAMP	PT. Campina Ice Cream Industry Tbk	2018	1.004.275.813.783	1.211.184.522.659	1.211.184.522.659	-0,170831698
23	CAMP	PT. Campina Ice Cream Industry Tbk	2019	1.057.529.235.986	1.004.275.813.783	1.004.275.813.783	0,05302669
24	CAMP	PT. Campina Ice Cream Industry Tbk	2020	1.086.873.666.641	1.057.529.235.986	1.057.529.235.986	0,027748103
25	HOKI	PT. Buyung Poetra Sembada Tbk	2018	658.846.556.031	576.963.542.579	576.963.542.579	0,141920602
26	HOKI	PT. Buyung Poetra Sembada Tbk	2019	848.676.035.300	758.846.556.031	758.846.556.031	0,118376342
27	HOKI	PT. Buyung Poetra Sembada Tbk	2020	906.924.214.166	848.676.035.300	848.676.035.300	0,068634174
28	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2018	1.168.956.042.706	1.392.636.444.501	1.392.636.444.501	-0,160616507
29	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2019	1.393.079.542.074	1.168.956.042.706	1.168.956.042.706	0,191729621
30	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2020	1.566.673.828.068	1.393.079.542.074	1.393.079.542.074	0,124611898
31	BUDI	PT. Budi Starch & Sweetener Tbk	2018	3.392.980	2.939.456	2.939.456	0,154288413
32	BUDI	PT. Budi Starch & Sweetener Tbk	2019	2.999.767	3.392.980	3.392.980	-0,115890161
33	BUDI	PT. Budi Starch & Sweetener Tbk	2020	2.963.007	2.999.767	2.999.767	-0,012254285
34	SKBM	PT. Sekar Bumi Tbk	2018	1.771.365.972.009	1.623.027.475.045	1.623.027.475.045	0,091396171
35	SKBM	PT. Sekar Bumi Tbk	2019	1.820.383.352.811	1.771.365.972.009	1.771.365.972.009	0,02767208
36	SKBM	PT. Sekar Bumi Tbk	2020	1.768.660.546.754	1.820.383.352.811	1.820.383.352.811	-0,028413139
37	MLBI	PT. Multi Bintang Indonesia Tbk	2018	2.889.501	2.510.078	2.510.078	0,151159844
38	MLBI	PT. Multi Bintang Indonesia Tbk	2019	2.896.950	2.889.501	2.889.501	0,002577954
39	MLBI	PT. Multi Bintang Indonesia Tbk	2020	2.907.425	2.896.950	2.896.950	0,003615872
40	STTP	PT. Siantar Top Tbk	2018	2.631.189.810.030	2.342.432.443.196	2.342.432.443.196	0,123272442
41	STTP	PT. Siantar Top Tbk	2019	2.881.563.083.954	2.631.189.810.030	2.631.189.810.030	0,095155915
42	STTP	PT. Siantar Top Tbk	2020	3.448.995.059.882	2.881.563.083.954	2.881.563.083.954	0,196918117

X3 External Pressure

$$LEV = \frac{\text{Total Debt}}{\text{Total Asset}}$$

No.	Kode Emiten	Nama Perusahaan	Tahun	Total Debt	Total Assets	External Pressure (X3)
1	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2018	11.660.003	34.367.153	0,339277536
2	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2019	12.038.210	38.709.314	0,310990011
3	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2020	53.270.272	103.588.325	0,514249767
4	INDF	PT. Indofood Sukses Makmur Tbk	2018	46.620.996	96.537.796	0,482929981
5	INDF	PT. Indofood Sukses Makmur Tbk	2019	41.996.071	96.198.559	0,436556134
6	INDF	PT. Indofood Sukses Makmur Tbk	2020	83.998.472	163.136.516	0,514896812
7	MYOR	PT. Mayora Indah Tbk	2018	9.049.161.944.940	17.591.706.426.634	0,514399327
8	MYOR	PT. Mayora Indah Tbk	2019	9.137.978.611.155	19.037.918.806.473	0,479988317
9	MYOR	PT. Mayora Indah Tbk	2020	8.506.032.464.592	19.777.500.514.550	0,430086323
10	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2018	780.915	5.555.871	0,140556719
11	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2019	953.283	6.608.422	0,144252743
12	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2020	3.972.379	8.754.116	0,453772717
13	ROTI	PT. Nippon Indosari Corpindo Tbk	2018	1.476.909.260.772	4.393.810.380.883	0,336134046
14	ROTI	PT. Nippon Indosari Corpindo Tbk	2019	1.589.586.465.854	4.682.083.844.951	0,339504058
15	ROTI	PT. Nippon Indosari Corpindo Tbk	2020	1.224.495.624.254	4.452.166.671.985	0,275033644
16	ADES	PT. Akasha Wira International Tbk	2018	399.361	881.275	0,453162747
17	ADES	PT. Akasha Wira International Tbk	2019	254.438	822.375	0,309394133
18	ADES	PT. Akasha Wira International Tbk	2020	258.283	958.791	0,269384047
19	SKLT	PT. Sekar Laut Tbk	2018	408.057.718.435	747.293.725.435	0,546047296
20	SKLT	PT. Sekar Laut Tbk	2019	410.463.595.860	790.845.543.826	0,519018662
21	SKLT	PT. Sekar Laut Tbk	2020	366.908.471.713	773.863.042.440	0,474125849
22	CAMP	PT. Campina Ice Cream Industry Tbk	2018	399.507.825.630	1.004.275.813.783	0,397806878
23	CAMP	PT. Campina Ice Cream Industry Tbk	2019	394.249.904.349	1.057.529.235.986	0,372802842
24	CAMP	PT. Campina Ice Cream Industry Tbk	2020	378.926.722.751	1.086.873.666.641	0,348639161
25	HOKI	PT. Buyung Poetra Sembada Tbk	2018	195.678.977.792	758.846.556.031	0,257863696
26	HOKI	PT. Buyung Poetra Sembada Tbk	2019	207.108.590.481	848.676.035.300	0,244037279
27	HOKI	PT. Buyung Poetra Sembada Tbk	2020	244.363.297.557	906.924.214.166	0,269441805
28	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2018	192.308.466.864	1.168.956.042.706	0,164513001
29	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2019	261.784.845.240	1.393.079.542.074	0,187918089
30	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2020	305.958.833.204	1.566.673.828.068	0,195291980
31	BUDI	PT. Budi Starch & Sweetener Tbk	2018	2.166.496	3.392.980	0,638523068
32	BUDI	PT. Budi Starch & Sweetener Tbk	2019	1.714.449	2.999.767	0,571527389
33	BUDI	PT. Budi Starch & Sweetener Tbk	2020	1.640.851	2.963.007	0,553778982
34	SKBM	PT. Sekar Bumi Tbk	2018	730.789.419.438	1.771.365.972.009	0,412556993
35	SKBM	PT. Sekar Bumi Tbk	2019	784.562.971.811	1.820.383.352.811	0,430987776
36	SKBM	PT. Sekar Bumi Tbk	2020	806.678.887.419	1.768.660.546.754	0,456095936
37	MLBI	PT. Multi Bintang Indonesia Tbk	2018	1.721.965	2.889.501	0,595938537
38	MLBI	PT. Multi Bintang Indonesia Tbk	2019	1.750.943	2.896.950	0,604409120
39	MLBI	PT. Multi Bintang Indonesia Tbk	2020	1.474.019	2.907.425	0,506984359
40	STTP	PT. Siantar Top Tbk	2018	984.801.863.078	2.631.189.810.030	0,374280054
41	STTP	PT. Siantar Top Tbk	2019	733.556.075.974	2.881.563.083.954	0,254568807
42	STTP	PT. Siantar Top Tbk	2020	775.696.860.738	3.448.995.059.882	0,224905182

X4 Ineffective Monitoring

BDOUT=

Jumlah anggota dewan komisaris independen
Jumlah total dewan komisaris

No.	Kode Emiten	Nama Perusahaan	Tahun	Jumlah Anggota Dewan komisaris independen	Jumlah total dewan komisaris	Ineffective Monitoring
1	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2018	3	6	0,500000000
2	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2019	3	6	0,500000000
3	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2020	3	6	0,500000000
4	INDF	PT. Indofood Sukses Makmur Tbk	2018	3	8	0,375000000
5	INDF	PT. Indofood Sukses Makmur Tbk	2019	3	8	0,375000000
6	INDF	PT. Indofood Sukses Makmur Tbk	2020	3	8	0,375000000
7	MYOR	PT. Mayora Indah Tbk	2018	2	5	0,400000000
8	MYOR	PT. Mayora Indah Tbk	2019	2	5	0,400000000
9	MYOR	PT. Mayora Indah Tbk	2020	2	5	0,400000000
10	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2018	1	3	0,333333333
11	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2019	2	4	0,500000000
12	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2020	2	4	0,500000000
13	ROTI	PT. Nippon Indosari Corpindo Tbk	2018	1	3	0,333333333
14	ROTI	PT. Nippon Indosari Corpindo Tbk	2019	1	3	0,333333333
15	ROTI	PT. Nippon Indosari Corpindo Tbk	2020	1	3	0,333333333
16	ADES	PT. Akasha Wira International Tbk	2018	1	3	0,333333333
17	ADES	PT. Akasha Wira International Tbk	2019	1	3	0,333333333
18	ADES	PT. Akasha Wira International Tbk	2020	1	3	0,333333333
19	SKLT	PT. Sekar Laut Tbk	2018	1	3	0,333333333
20	SKLT	PT. Sekar Laut Tbk	2019	1	3	0,333333333
21	SKLT	PT. Sekar Laut Tbk	2020	1	3	0,333333333
22	CAMP	PT. Campina Ice Cream Industry Tbk	2018	1	3	0,333333333
23	CAMP	PT. Campina Ice Cream Industry Tbk	2019	1	3	0,333333333
24	CAMP	PT. Campina Ice Cream Industry Tbk	2020	1	3	0,333333333
25	HOKI	PT. Buyung Poetra Sembada Tbk	2018	1	3	0,333333333
26	HOKI	PT. Buyung Poetra Sembada Tbk	2019	1	3	0,333333333
27	HOKI	PT. Buyung Poetra Sembada Tbk	2020	1	3	0,333333333
28	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2018	1	3	0,333333333
29	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2019	1	3	0,333333333
30	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2020	1	3	0,333333333
31	BUDI	PT. Budi Starch & Sweetener Tbk	2018	1	3	0,333333333
32	BUDI	PT. Budi Starch & Sweetener Tbk	2019	1	3	0,333333333
33	BUDI	PT. Budi Starch & Sweetener Tbk	2020	1	3	0,333333333
34	SKBM	PT. Sekar Bumi Tbk	2018	1	3	0,333333333
35	SKBM	PT. Sekar Bumi Tbk	2019	1	3	0,333333333
36	SKBM	PT. Sekar Bumi Tbk	2020	1	3	0,333333333
37	MLBI	PT. Multi Bintang Indonesia Tbk	2018	2	6	0,333333333
38	MLBI	PT. Multi Bintang Indonesia Tbk	2019	4	8	0,500000000
39	MLBI	PT. Multi Bintang Indonesia Tbk	2020	3	6	0,500000000
40	STTP	PT. Siantar Top Tbk	2018	1	2	0,500000000
41	STTP	PT. Siantar Top Tbk	2019	1	2	0,500000000
42	STTP	PT. Siantar Top Tbk	2020	1	2	0,500000000

X5 Nature of Industry

RECEIVABLE=

$$\frac{Receivable_{(t)}}{Sales_{(t)}} - \frac{Receivable_{(t-1)}}{Sales_{(t-1)}}$$

No.	Kode Emiten	Nama Perusahaan	Tahun	Receivable (t)	Receivable (t-1)	Sales (t)	Sales (t-1)	Nature of Industry (X5)
1	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2018	4.271.356	4.126.439	38.413.407	35.606.593	-0,004695339
2	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2019	4.131.950	4.271.356	42.296.703	38.413.407	-0,013504759
3	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2020	5.746.755	4.131.950	46.641.048	42.296.703	0,025522743
4	INDF	PT. Indofood Sukses Makmur Tbk	2018	7.927.988	8.011.544	73.394.728	70.186.618	-0,006127824
5	INDF	PT. Indofood Sukses Makmur Tbk	2019	7.422.138	7.927.988	76.592.955	73.394.728	-0,011114830
6	INDF	PT. Indofood Sukses Makmur Tbk	2020	10.009.924	7.422.138	81.731.469	76.592.955	0,025569651
7	MYOR	PT. Mayora Indah Tbk	2018	6.075.135.704.034	6.102.729.334.505	24.060.802.395.725	20.816.673.946.473	-0,040674453
8	MYOR	PT. Mayora Indah Tbk	2019	6.402.968.849.667	6.075.135.704.034	25.026.739.472.547	24.060.802.395.725	0,003354122
9	MYOR	PT. Mayora Indah Tbk	2020	5.630.222.984.143	6.402.968.849.667	24.476.953.742.651	25.026.739.472.547	-0,025823715
10	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2018	560.619	538.024	5.472.882	4.879.559	-0,007824992
11	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2019	652.127	560.619	6.241.419	5.472.882	0,002047980
12	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2020	656.244	652.127	5.967.362	6.241.419	0,005488440
13	ROTI	PT. Nippon Indosari Corpindo Tbk	2018	454.076.170.257	337.950.521.397	2.766.545.866.684	2.491.100.179.560	0,028467924
14	ROTI	PT. Nippon Indosari Corpindo Tbk	2019	524.475.209.047	454.076.170.257	3.337.022.314.624	2.766.545.866.684	-0,006962458
15	ROTI	PT. Nippon Indosari Corpindo Tbk	2020	410.268.924.995	524.475.209.047	3.212.034.546.032	3.337.022.314.624	-0,029439947
16	ADES	PT. Akasha Wira International Tbk	2018	134.112	142.437	804.302	814.490	-0,008135421
17	ADES	PT. Akasha Wira International Tbk	2019	136.656	134.112	834.330	804.302	-0,002952032
18	ADES	PT. Akasha Wira International Tbk	2020	121.769	136.656	673.364	834.330	0,017045508
19	SKLT	PT. Sekar Laut Tbk	2018	178.005.512.275	129.028.249.685	1.045.029.834.378	914.188.759.779	0,029195725
20	SKLT	PT. Sekar Laut Tbk	2019	187.982.239.363	178.005.512.275	1.281.116.255.236	1.045.029.834.378	-0,023602178
21	SKLT	PT. Sekar Laut Tbk	2020	158.707.243.616	187.982.239.363	1.253.700.810.596	1.281.116.255.236	-0,020142159
22	CAMP	PT. Campina Ice Cream Industry Tbk	2018	105.648.635.556	72.001.749.653	961.136.629.003	944.837.322.446	0,033715071
23	CAMP	PT. Campina Ice Cream Industry Tbk	2019	184.781.701.838	195.648.635.556	1.028.952.947.818	961.136.629.003	-0,023977384
24	CAMP	PT. Campina Ice Cream Industry Tbk	2020	126.722.103.455	184.781.701.838	956.634.474.111	1.028.952.947.818	-0,047115679
25	HOKI	PT. Buyung Poetra Sembada Tbk	2018	262.120.235.889	251.768.477.021	1.430.785.280.985	1.209.215.316.632	-0,025007884
26	HOKI	PT. Buyung Poetra Sembada Tbk	2019	250.788.820.997	262.120.235.889	1.653.031.823.505	1.430.785.280.985	-0,031485806
27	HOKI	PT. Buyung Poetra Sembada Tbk	2020	246.120.155.060	250.788.820.997	1.173.189.488.886	1.653.031.823.505	0,058072760
28	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2018	289.950.190.103	289.934.898.452	3.629.327.583.571	4.257.738.486.908	0,011794899
29	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2019	358.946.288.168	289.950.190.103	3.120.937.098.980	3.629.327.583.571	0,035121459
30	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2020	417.293.072.229	358.946.288.168	2.634.297.273.749	3.120.937.098.980	0,043395395
31	BUDI	PT. Budi Starch & Sweetener Tbk	2018	648.489	465.038	2.647.193	2.510.578	0,059740867
32	BUDI	PT. Budi Starch & Sweetener Tbk	2019	571.461	648.489	3.003.768	2.647.193	-0,054724268
33	BUDI	PT. Budi Starch & Sweetener Tbk	2020	643.407	571.461	2.725.866	3.003.768	0,045789600
34	SKBM	PT. Sekar Bumi Tbk	2018	282.024.293.510	234.413.660.865	1.953.910.957.160	1.841.487.199.828	0,017042515
35	SKBM	PT. Sekar Bumi Tbk	2019	318.645.621.387	282.024.293.510	2.104.704.872.583	1.953.910.957.160	0,007058463
36	SKBM	PT. Sekar Bumi Tbk	2020	378.325.909.034	318.645.621.387	3.165.530.224.724	2.104.704.872.583	-0,031882588
37	MLBI	PT. Multi Bintang Indonesia Tbk	2018	605.643	572.397	3.649.615	2.389.736	-0,073576017
38	MLBI	PT. Multi Bintang Indonesia Tbk	2019	860.651	605.643	3.711.405	3.649.615	0,065946489
39	MLBI	PT. Multi Bintang Indonesia Tbk	2020	336.773	860.651	1.985.009	3.711.405	-0,062235409
40	STTP	PT. Siantar Top Tbk	2018	465.349.447.610	408.481.516.359	2.826.957.323.397	2.825.409.180.889	0,020037129
41	STTP	PT. Siantar Top Tbk	2019	620.649.181.923	465.349.447.610	3.512.509.168.853	2.826.957.323.397	0,012085399
42	STTP	PT. Siantar Top Tbk	2020	501.893.843.418	620.649.181.923	3.846.300.254.825	3.512.509.168.853	-0,046209383

X6 Change in Auditor

Variabel dummy, nilai 1 (satu) jika terdapat pergantian akuntan publik dan nilai 0 (nol) jika tidak ada pergantian akuntan publik selama periode 2018-2020.

No.	Kode Emiten	Nama Perusahaan	Variabel Dummy 2018	Variabel Dummy 2019	Variabel Dummy 2020
1	ICBP	PT. Indofood CBP Sukses Makmur Tbk	0	0	0
2	INDF	PT. Indofood Sukses Makmur Tbk	0	0	0
3	MYOR	PT. Mayora Indah Tbk	0	0	0
4	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	0	0	0
5	ROTI	PT. Nippon Indosari Corpindo Tbk	0	0	0
6	ADES	PT. Akasha Wira International Tbk	0	0	0
7	SKLT	PT. Sekar Laut Tbk	0	0	0
8	CAMP	PT. Campina Ice Cream Industry Tbk	0	0	0
9	HOKI	PT. Buyung Poetra Sembada Tbk	0	0	0
10	CEKA	PT. Wilmar Cahaya Indonesia Tbk	0	0	0
11	BUDI	PT. Budi Starch & Sweetener Tbk	0	0	0
12	SKBM	PT. Sekar Bumi Tbk	0	0	0
13	MLBI	PT. Multi Bintang Indonesia Tbk	0	1	1
14	STTP	PT. Siantar Top Tbk	0	0	0

X7 Change in Director's

Variabel dummy, nilai 1 (satu) jika terdapat pergantian direksi dan nilai 0 (nol) jika tidak ada pergantian direksi selama periode 2018-2020.

No.	Kode Emiten	Nama Perusahaan	Variabel Dummy 2018	Variabel Dummy 2019	Variabel Dummy 2020
1	ICBP	PT. Indofood CBP Sukses Makmur Tbk	0	0	0
2	INDF	PT. Indofood Sukses Makmur Tbk	0	0	0
3	MYOR	PT. Mayora Indah Tbk	0	0	0
4	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	0	0	0
5	ROTI	PT. Nippon Indosari Corpindo Tbk	0	0	0
6	ADES	PT. Akasha Wira International Tbk	0	0	0
7	SKLT	PT. Sekar Laut Tbk	0	0	0
8	CAMP	PT. Campina Ice Cream Industry Tbk	0	0	0
9	HOKI	PT. Buyung Poetra Sembada Tbk	0	0	0
10	CEKA	PT. Wilmar Cahaya Indonesia Tbk	0	0	0
11	BUDI	PT. Budi Starch & Sweetener Tbk	0	0	0
12	SKBM	PT. Sekar Bumi Tbk	0	0	0
13	MLBI	PT. Multi Bintang Indonesia Tbk	1	1	1
14	STTP	PT. Siantar Top Tbk	0	0	0

X8 Frequent Number Of CEO's Picture

Total foto CEO yang terpampang dalam sebuah laporan tahunan (annual report) perusahaan periode 2018-2020.

No.	Kode Emiten	Nama Perusahaan	Tahun	<i>Frequent Number Of CEO's</i>
1	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2018	8
2	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2019	10
3	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2020	10
4	INDF	PT. Indofood Sukses Makmur Tbk	2018	9
5	INDF	PT. Indofood Sukses Makmur Tbk	2019	8
6	INDF	PT. Indofood Sukses Makmur Tbk	2020	8
7	MYOR	PT. Mayora Indah Tbk	2018	5
8	MYOR	PT. Mayora Indah Tbk	2019	5
9	MYOR	PT. Mayora Indah Tbk	2020	5
10	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2018	3
11	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2019	3
12	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2020	3
13	ROTI	PT. Nippon Indosari Corpindo Tbk	2018	5
14	ROTI	PT. Nippon Indosari Corpindo Tbk	2019	5
15	ROTI	PT. Nippon Indosari Corpindo Tbk	2020	5
16	ADES	PT. Akasha Wira International Tbk	2018	2
17	ADES	PT. Akasha Wira International Tbk	2019	2
18	ADES	PT. Akasha Wira International Tbk	2020	2
19	SKLT	PT. Sekar Laut Tbk	2018	5
20	SKLT	PT. Sekar Laut Tbk	2019	5
21	SKLT	PT. Sekar Laut Tbk	2020	5
22	CAMP	PT. Campina Ice Cream Industry Tbk	2018	5
23	CAMP	PT. Campina Ice Cream Industry Tbk	2019	5
24	CAMP	PT. Campina Ice Cream Industry Tbk	2020	5
25	HOKI	PT. Buyung Poetra Sembada Tbk	2018	4
26	HOKI	PT. Buyung Poetra Sembada Tbk	2019	4
27	HOKI	PT. Buyung Poetra Sembada Tbk	2020	4
28	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2018	4
29	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2019	4
30	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2020	4
31	BUDI	PT. Budi Starch & Sweetener Tbk	2018	7
32	BUDI	PT. Budi Starch & Sweetener Tbk	2019	7
33	BUDI	PT. Budi Starch & Sweetener Tbk	2020	7
34	SKBM	PT. Sekar Bumi Tbk	2018	8
35	SKBM	PT. Sekar Bumi Tbk	2019	8
36	SKBM	PT. Sekar Bumi Tbk	2020	8
37	MLBI	PT. Multi Bintang Indonesia Tbk	2018	4
38	MLBI	PT. Multi Bintang Indonesia Tbk	2019	5
39	MLBI	PT. Multi Bintang Indonesia Tbk	2020	2
40	STTP	PT. Siantar Top Tbk	2018	4
41	STTP	PT. Siantar Top Tbk	2019	4
42	STTP	PT. Siantar Top Tbk	2020	4

Y Fraudulent Financial Reporting = F- Score

Rumus : $F\text{-Score} = \text{Accrual Quality} + \text{Financial Performance}$

Y Fraudulent Financial Reporting = F- Score				($\Delta WC + \Delta NCO + \Delta FIN$)/(Average Total Assets)	change in receivable+change in inventories+change in cash sales+change in earnings	Accrual Quality + Financial Performance
Rumus : F-Score = Accrual Quality + Financial Performance						
No.	Kode Emiten	Nama Perusahaan	Tahun	RSST Accrual	Financial Performance	F-Score
1	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2018	0.455596007	0.090066762	0.545662769
2	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2019	0.132341784	0.122831747	0.255173530
3	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2020	0.499123896	-0.096879132	0.402244764
4	INDF	PT. Indofood Sukses Makmur Tbk	2018	0.180666193	0.067823136	0.248489329
5	INDF	PT. Indofood Sukses Makmur Tbk	2019	0.11533521	0.091516685	0.206851895
6	INDF	PT. Indofood Sukses Makmur Tbk	2020	0.299435393	-0.113801478	0.185633915
7	MYOR	PT. Mayora Indah Tbk	2018	0.189683184	0.222728978	0.412412162
8	MYOR	PT. Mayora Indah Tbk	2019	0.079736794	-0.022300411	0.057436383
9	MYOR	PT. Mayora Indah Tbk	2020	0.291996806	0.072475108	0.364471914
10	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2018	0.75869109	0.056799801	0.815490891
11	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2019	0.11972122	0.083448768	0.203169988
12	ULTJ	PT. Ultra Jaya Milk Industri & Trading Company Tbk	2020	0.222644461	-0.076229334	0.146415128
13	ROTI	PT. Nippon Indosari Corpindo Tbk	2018	0.531200598	-0.134707113	0.396493485
14	ROTI	PT. Nippon Indosari Corpindo Tbk	2019	-0.089930009	0.080022763	-0.009907246
15	ROTI	PT. Nippon Indosari Corpindo Tbk	2020	0.703063154	0.203648670	0.906711824
16	ADES	PT. Akasha Wira International Tbk	2018	0.169631214	0.055152105	0.224783318
17	ADES	PT. Akasha Wira International Tbk	2019	0.210261497	0.021528431	0.231789928
18	ADES	PT. Akasha Wira International Tbk	2020	0.308716874	-0.077981779	0.230735095
19	SKLT	PT. Sekar Laut Tbk	2018	0.018955158	-0.021881808	-0.002926650
20	SKLT	PT. Sekar Laut Tbk	2019	0.078761128	0.165615121	0.244376249
21	SKLT	PT. Sekar Laut Tbk	2020	0.120255471	0.101647553	0.221903024
22	CAMP	PT. Campina Ice Cream Industry Tbk	2018	0.471641643	-0.553802432	-0.082160789
23	CAMP	PT. Campina Ice Cream Industry Tbk	2019	0.061554048	0.223985595	0.285539643
24	CAMP	PT. Campina Ice Cream Industry Tbk	2020	0.540412217	0.264558633	0.804970849
25	HOKI	PT. Buyung Poetra Sembada Tbk	2018	0.504807215	0.279717941	0.784525156
26	HOKI	PT. Buyung Poetra Sembada Tbk	2019	0.123468193	0.176933678	0.300401872
27	HOKI	PT. Buyung Poetra Sembada Tbk	2020	0.397337992	-0.491781525	-0.094443533
28	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2018	0.618921856	-0.241497750	0.377424105
29	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2019	0.071534769	-0.260568230	-0.189033461
30	CEKA	PT. Wilmar Cahaya Indonesia Tbk	2020	0.589242887	-0.287156413	0.302086474
31	BUDI	PT. Budi Starch & Sweetener Tbk	2018	-0.093353332	-0.099295274	-0.192648606
32	BUDI	PT. Budi Starch & Sweetener Tbk	2019	0.127930294	0.177170127	0.305100420
33	BUDI	PT. Budi Starch & Sweetener Tbk	2020	-0.062944864	-0.181860355	-0.244805219
34	SKBM	PT. Sekar Bumi Tbk	2018	0.238031392	-0.088252927	0.149778465
35	SKBM	PT. Sekar Bumi Tbk	2019	-0.026714057	0.028743273	0.002029216
36	SKBM	PT. Sekar Bumi Tbk	2020	0.166677135	0.200425167	0.367102303
37	MLBI	PT. Multi Bintang Indonesia Tbk	2018	-0.195583396	-0.166455910	-0.362039306
38	MLBI	PT. Multi Bintang Indonesia Tbk	2019	0.010918955	-0.205831070	-0.194912115
39	MLBI	PT. Multi Bintang Indonesia Tbk	2020	0.00920547	0.534408788	0.543614258
40	STTP	PT. Siantar Top Tbk	2018	0.286084189	-0.082820340	0.203263849
41	STTP	PT. Siantar Top Tbk	2019	0.19502791	0.075082424	0.270110334
42	STTP	PT. Siantar Top Tbk	2020	0.400177974	0.301358676	0.701536650

Lampiran 8

SK BIMBINGAN



SURAT KEPUTUSAN
KETUA SEKOLAH TINGGI ILMU EKONOMI
PUTRA PERDANA INDONESIA
 Nomor :034/01-A.01/43194/I/2022

Tentang
DOSEN PEMBIMBING SKRIPSI TAHUN AKADEMIK 2021/2022 GENAP
PROGRAM STUDI AKUNTANSI

KETUA STIE PUTRA PERDANA INDONESIA,

- Menimbang** : 1. Bahwa untuk menjamin kelancaran penyelesaian proses penyusunan skripsi mahasiswa Program Studi Akuntansi Sekolah Tinggi Ilmu Ekonomi Ppi Tahun Akademik 2021/2022, perlu mengangkat Dosen Pembimbing Skripsi.
2. Bahwa nama yang tercantum dalam surat keputusan ini telah memenuhi syarat ketentuan akademik dan mempunyai kemampuan untuk melaksanakan tugas tersebut.
- Mengingat** : 1. UU No. 12 Tentang Pendidikan Tinggi.
2. Permendikbud No. 3 Tahun 2020 Tentang Standar Nasional Pendidikan Tinggi
3. Permendikbud No. 50 Tahun 2014 Tentang Sistem Penjaminan Mutu Pendidikan Tinggi
4. Statuta Sekolah Tinggi Ilmu Ekonomi Ppi
- Memperhatikan** : Hasil keputusan rapat pimpinan Sekolah Tinggi Ilmu Ekonomi Ppi tentang Penetapan Dosen Pembimbing Skripsi untuk Tahun Akademik 2021/2022 di Sekolah Tinggi Ilmu Ekonomi Ppi Tangerang.

MEMUTUSKAN :

- Menetapkan** : 1. Mengangkat dan menetapkan dosen pembimbing skripsi:

Nama	IFANNY ADNAN PRATAMA, S.E., M.Ak.
NIDN	0410038901
Jabatan Fungsional	ASISTEN AHLI

Dalam penyusunan Skripsi Mahasiswa:

NAMA	ROSADAH
NIM	1816220076
Program Studi	AKUNTANSI



STIE-PPI

AKUNTANSI - MANAJEMEN
Terakreditasi B

2. Tugas membimbing Skripsi selama 1 (satu) semester dan dapat diperpanjang selama 1 (satu) semester berikutnya.
3. kepadanya diberikan tunjangan honor sesuai dengan ketentuan yang berlaku di Sekolah Tinggi Ilmu Ekonomi Ppi.
4. Surat Keputusan ini berlaku mulai tanggal surat keputusan ini ditetapkan dan apabila dikemudian hari terdapat kekeliruan akan dilakukan perbaikan sebagaimana mestinya.

Ditetapkan di : Tangerang
Pada tanggal : 31 Januari 2022
Ketua



Dr. H. Juanda, S.E., S.H., M.M.
NIP. 194403001

Tembusan :

1. Ketua Yayasan PPI
2. BPH Yayasan PPI
3. Arsip

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FORMULIR BIMBINGAN SKRIPSI

Nama Mahasiswa	ROSADAH		
NIM	1816220076		
Dosen Pembimbing	1. IFANNY ADNANI PRATIKA, M. Ak. 2.		
Judul Skripsi	PENGARUH FRAUD PENTAGON DALAM MENDETEKSI KEAMANAN PELAPORAN KEUANGAN PADA PERUSAHAAN MANUFAKTUR SUBSEKTOR INDUSTRI FOOD AND BEVERAGES YANG TERDAFTAR DI BEI PERIODE 2018 - 2020		

Konsultasi ke	Materi (BAB)	Tanggal Konsultasi	Tanda Tangan Pembimbing
ke - 1	BAB <u>I</u> - <u>III</u>	11 FEB 2022	
ke - 2	REVISI BAB <u>I</u> - <u>III</u>	12 FEB 2022	
ke - 3	REVISI BAB <u>IV</u> (PERHITUNGAN)	21 FEB 2022	
ke - 4	REVISI BAB <u>I</u> - <u>III</u>	28 FEB 2022	
ke - 5	REVISI BAB <u>IV</u> (PERHITUNGAN)	07 MAR 2022	
ke - 6	BAB <u>IV</u> - <u>V</u>	07 JULI 2022	
ke - 7	REVISI BAB <u>IV</u>	12 JULI 2022	
ke - 8	BAB <u>IV</u> - <u>V</u> , LAMPIRAN	13 JULI 2022	

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DAFTAR RIWAYAT HIDUP

Nama : ROSADAH
Tempat Tanggal Lahir : Tangerang, 25 September 1997
Alamat : Kp. Pabuaran Rt/Rw 004/001 Kelurahan
Kaduagung Kecamatan Tigaraksa Kabupaten
Tangerang – Banten 15720
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Riwayat Pendidikan

- Pendidikan Formal :
 1. SMK NEGERI 4 KABUPATEN TANGERANG Tahun 2015
 2. SMP NEGERI 3 TIGARAKSA Tahun 2012
 3. SD NEGERI KADUAGUNG 1 Tahun 2009

Demikian riwayat hidup saya buat dengan sebenarnya.

Tangerang, 13 Juli 2022



(ROSADAH)