

## LAMPIRAN

### 1. Penelitian Terdahulu

Tabel Penelitian Terdahulu

No.	Peneliti / Tahun	Judul	Metode Penelitian	Hasil Penelitian
1.	Merciana Selvi Lasdin dan Tri Ratnawati	Pengaruh Kepatuhan Sak, Salah Saji Material, Reputasi Kap Terhadap Financial Distress Dan Opini Audit Pada Perusahaan Manufaktur Yang Terdapat Di Bursa Efek Indonesia (Bei) Tahun 2019-2020	Menggunakan metode kuantitatif dengan sumber data skunder dari perusahaan manufaktur yang terdapat di BEI tahun 2019-2022. Terdapat 24 perusahaan yang menjadi sampel. Teknik analisis data dan pengujian hipotesis penelitian ini menggunakan analisis aplikasi Partial least square dengan uji Outer Model dan Inner Model.	Hasil penelitian ini membuktikan bahwa Kepatuhan SAK berpengaruh positif dan signifikan terhadap Opini Audit, Salah saji material berpengaruh positif dan signifikan terhadap Opini Audit, Reputasi KAP tidak berpengaruh signifikan terhadap Opini Audit, Kepatuhan SAK tidak berpengaruh signifikan terhadap Financial Distress, Salah Saji Material tidak berpengaruh signifikan terhadap Financial Distress, Reputasi KAP berpengaruh positif dan signifikan terhadap Financial Distress dan Financial Distress tidak berpengaruh signifikan terhadap Opini Audit.

2.	Tifany Arcillia Geraldhine dan Tri Ratnawati	Pengaruh Kepatuhan Standar Akuntansi Keuangan, Salah Saji Material dan Kinerja Keuangan terhadap Opini Audit dengan Good Corporate Governance sebagai Variabel Mediasi (Studi Kasus pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2019-2021)	Penelitian ini menyajikan analisis bibliometrik dari publikasi yang relevan terkait topik performance management. Penelitian analisis bibliometrik ini menggunakan database scopus, ditemukan 945 artikel yang berkaitan dengan performance management. Paket R-Studio bibliometrik	Kepatuhan Standar Akuntansi Keuangan (SAK) dan Salah Saji Material memiliki pengaruh positif dan signifikan terhadap Opini Audit. Kinerja Keuangan tidak memiliki pengaruh signifikan terhadap Opini Audit. Good Corporate Governance (GCG) tidak dapat memediasi hubungan antara Kepatuhan SAK dan Salah Saji Material terhadap Opini Audit. GCG dapat memediasi hubungan antara Kinerja Keuangan dan Opini Audit.
3.	Aránzazu Guillán Montero dan David Le Blancb (2015)	The role of external audits in enhancing transparency and accountability for the Sustainable Development Goals	Menggunakan metode penelitian kuantitatif, data kuantitatif (misalnya, analisis data statistik) untuk menghasilkan pemahaman yang mendalam tentang implementasi SDGs. Kolaborasi Regional: Beberapa inisiatif audit dilakukan secara kooperatif	Transparansi memiliki pengaruh yang signifikan terhadap opini audit. Ketika proses audit dilakukan dengan transparan, hal ini meningkatkan legitimasi dan kredibilitas hasil audit. Opini audit yang dikeluarkan oleh Lembaga Audit Tertinggi (SAIs) akan lebih diterima dan dihargai oleh publik dan pemangku kepentingan lainnya jika mereka dapat melihat bahwa proses

			antar SAIs di berbagai negara, seperti audit terkoordinasi di antara beberapa SAIs di Amerika Latin.	audit dilakukan secara terbuka dan akuntabel.
4.	Karthik Balakrishnan, Jennifer Blouin dan Wayne Guay (2017)	Tax Aggressiveness and Corporate Transparency	Menggunakan metode kuantitatif, dengan Penelitian ini menggunakan ukuran agresivitas pajak yang mengukur perbandingan kewajiban pajak suatu perusahaan dengan perusahaan lain yang seukuran dalam industri yang sama, menggunakan tarif pajak efektif GAAP dan cash. Metode regresi digunakan untuk menganalisis hubungan antara agresivitas pajak dan transparansi, serta untuk mengontrol variabel lainnya yang dapat mempengaruhi hasil	Hasil penelitian menunjukkan bahwa terdapat hubungan negatif antara tax aggressiveness dan transparansi laporan keuangan. Perusahaan yang terlibat dalam perencanaan pajak agresif cenderung memiliki informasi yang lebih tidak transparan, Hal ini dapat mengakibatkan auditor memberikan opini yang lebih skeptis atau hati-hati terhadap laporan keuangan perusahaan. Penelitian juga menemukan bahwa peningkatan dalam agresivitas pajak berhubungan positif dengan kesalahan proyeksi analis dan ketidakpastian yang lebih tinggi dalam laporan keuangan, yang dapat mempengaruhi penilaian auditor terhadap risiko material.

5.	Amy E. Ji (2019)	Tax Aggressiveness and Auditor Reporting	<p>Penelitian ini menggunakan <i>Compustat</i> untuk memperoleh sampel awal selama periode 2007 hingga 2013, ketika FIN 48, yang digunakan sebagai ukuran untuk mengidentifikasi agresivitas pajak, mulai berlaku. Dengan jumlah observasi sebanyak 20.263. analisis yang digunakan adalah dengan pendekatan <i>propensity score matching</i>.</p>	<p>Hasil analisis utama mendukung hipotesis bahwa perusahaan dengan strategi pajak yang lebih agresif memiliki peluang lebih besar menerima opini audit yang dimodifikasi. Selain itu, analisis tambahan yang menggunakan ukuran alternatif untuk variabel independen dan dependen, sampel alternatif, serta pendekatan <i>propensity score matching</i> juga mendukung temuan utama. Secara keseluruhan, hasil penelitian ini menunjukkan bahwa auditor memandang aktivitas pajak agresif klien mereka secara negatif dalam konteks penerbitan laporan audit.</p>
6.	Reyka Martina Gita Warastri dan Diah Hari Suryaningrum (2022)	Pengaruh Tax Avoidance, Tax Reporting Aggressiveness, Dan Tax Risk Terhadap Risiko Perusahaan	<p>Populasi dalam penelitian ini adalah Perusahaan manufaktur periode penelitian 2016-2020, dengan pemilihan sampel menggunakan teknik <i>purposive sampling</i>. Sampel yang diperoleh berjumlah 34 dan jumlah observasi data sebanyak 170. Jenis data yaitu data</p>	<p>Penelitian ini menemukan hasil bahwa <i>tax risk</i> berpengaruh terhadap risiko perusahaan, sedangkan <i>tax avoidance</i> dan <i>tax reporting aggressiveness</i> tidak berpengaruh terhadap risiko perusahaan. Kemudian untuk kepemilikan institusional tidak dapat memoderasi pengaruh <i>tax avoidance</i>, <i>tax reporting aggressiveness</i>, dan <i>tax risk</i> terhadap risiko perusahaan.</p>

			sekunder yang diakses melalui Bursa Efek Indonesia dan Yahoo Finance. Analisis regresi berganda dan analisis regresi moderasi digunakan dalam teknik analisis data dengan menggunakan SPSS versi 25.	
7.	Rachel Nicole Birke	The Effects of Tax Aggressiveness and Complexity On Investors' Preferences For Joint Provision Of Tax And Audit Services	Penelitian ini menggunakan desain eksperimental dengan partisipan yang terdiri dari mahasiswa MBA. Eksperimen ini melibatkan analisis informasi tentang dua perusahaan hipotetis untuk membuat keputusan investasi. Partisipan diberikan ringkasan laporan keuangan dan informasi tentang posisi pajak yang diambil masing-masing perusahaan. Desain penelitian ini adalah 2 x 2 x 2, yang memanipulasi penyediaan layanan pajak gabungan dan menilai agresivitas serta	Hasil dari penelitian ini menunjukkan bahwa investor cenderung kurang memilih perusahaan yang menerima layanan pajak dan audit dari penyedia yang sama dibandingkan dengan perusahaan yang menggunakan penyedia berbeda. Tingkat agresivitas pajak tidak mempengaruhi keputusan investasi, tetapi kompleksitas pajak berpengaruh positif terhadap preferensi investor untuk memilih penyedia pajak yang lebih kompeten

			kompleksitas pajak di antara subjek.	
8.	Nurfitriah dan Ahmad Fathoni (2023)	Pengaruh Saham Syariah, Sukuk dan Reksadana Syariah Terhadap Pertumbuhan Ekonomi di Indonesia Periode 2019-2021	Jenis Penelitian Kuantitatif, berfokus pada pengumpulan data numerik dan analisis statistik untuk mengidentifikasi pola, hubungan, atau perbedaan antar variabel. Data sekunder, yang diperoleh dari publikasi Otoritas Jasa Keuangan (OJK) dan Badan Pusat Statistik (BPS) selama periode 2019-2021. Data publikasi OJK dan BPS selama tiga tahun (2019-2021).	Dari hasil penelitian, dapat disimpulkan bahwa, Saham Syariah dan Sukuk tidak memiliki pengaruh signifikan terhadap pertumbuhan ekonomi. Reksadana Syariah memiliki pengaruh positif signifikan terhadap pertumbuhan ekonomi. Secara simultan, ketiga variabel tersebut berpengaruh terhadap pertumbuhan ekonomi di Indonesia.
9.	Resky Awaliah, Ratna Ayu Damayanti dan Asri Usman (2021)	Tren Penghindaran Pajak Perusahaan di Indonesia yang Terdaftar di BEI (Tahun 2016-2020) Melalui Analisis Tingkat Effective Tax Rate (ETR) Perusahaan.	Penelitian ini menggunakan analisis Effective Tax Rate (ETR) untuk mengukur penghindaran pajak perusahaan di Indonesia. Data sekunder yang digunakan berasal dari laporan keuangan perusahaan yang terdaftar di Bursa Efek	Hasil penelitian menunjukkan bahwa sektor yang paling banyak melakukan penghindaran pajak adalah sektor property dan real estate, yang memiliki nilai ETR paling rendah selama lima tahun periode penelitian. Berikut adalah beberapa temuan kunci. Terdapat tren penghindaran pajak yang tinggi dari tahun 2016 hingga 2020,

			Indonesia (BEI) untuk periode 2016-2020.	dengan puncak penghindaran pajak terjadi selama periode pandemi COVID-19. Di tahun 2016 hingga 2020, nilai ETR terendah tercatat di sektor property dan real estate, menunjukkan penghindaran pajak yang signifikan. Perusahaan dengan penghindaran pajak tertinggi adalah PT Metropolitan Land Tbk, yang menunjukkan penurunan nilai ETR secara konsisten.
10.	Wijaya, D., & Dewi, A (2020)	Prinsip Transparansi dalam Opini Audit Wajar Tanpa Pengecualian.	Penelitian kuantitatif dengan menggunakan data sekunder dan Populasi terdiri dari semua perusahaan publik di sektor perbankan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2016-2018. Sampel diambil menggunakan metode purposive sampling dengan kriteria tertentu, Menggunakan metode analisis deskriptif	Penelitian ini menunjukkan bahwa perusahaan yang menerapkan prinsip transparansi secara konsisten cenderung memiliki risiko audit yang lebih rendah, sehingga lebih memungkinkan untuk menerima opini audit yang baik. Temuan ini menekankan peran penting transparansi sebagai salah satu indikator kualitas pelaporan keuangan dan hubungan profesional yang baik antara auditor dan perusahaan.

11.	Ni Luh Putu Widhiastuti dan Putu Diah Kumalasari (2022)	Opini Audit <i>Going concern</i> Dan Faktor-Faktor Penyebabnya	Menggunakan metode penelitian kuantitatif, data berasal dari data sekunder laporan tahunan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia untuk periode 2019-2020. Metode <i>purposive sampling</i> digunakan untuk memilih 224 sampel perusahaan. Pengujian regresi logistik untuk menganalisis faktor-faktor yang mempengaruhi opini audit <i>going concern</i> .	Hasil dari penelitian ini menunjukkan bahwa Profitabilitas dan opini audit tahun sebelumnya memiliki hubungan negatif dengan opini audit <i>going concern</i> . Artinya, jika profitabilitas Perusahaan meningkat atau jika perusahaan mendapatkan opini audit wajar tanpa pengecualian di tahun sebelumnya, kemungkinan untuk mendapatkan opini <i>going concern</i> menjadi lebih kecil. <i>Total asset turnover, debt to asset ratio, debt to equity ratio</i> , pertumbuhan perusahaan, kualitas audit, dan ukuran perusahaan tidak menunjukkan hubungan signifikan dengan opini audit <i>going concern</i> .
12.	Fika Trya Ramadhani dan Wiwit Apit Sulistyowati (2020)	Detection of <i>going concern</i> audit opinion based on disclosure, financial condition and opinion shopping	Artikel ini menggunakan metode verifikatif dan pemilihan sampel menggunakan metode <i>purposive sampling</i> . Hasil pemilihan sampel diperoleh 90 data perusahaan. Penelitian ini menggunakan analisis regresi logistik. Penelitian ini bertujuan	Temuan menunjukkan bahwa opini <i>Shopping</i> secara signifikan mempengaruhi penerimaan opini audit <i>Going concern</i> . Sebaliknya, penelitian ini menemukan bahwa disclosure dan kondisi keuangan tidak memiliki efek signifikan pada penerimaan pendapat audit ini. Hal ini menunjukkan bahwa sementara perusahaan

			<p>untuk menganalisis pengaruh pengungkapan, kondisi keuangan, dan opinion shopping terhadap penerimaan opini audit <i>going concern</i> pada perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia periode tahun 2014 - 2016.</p>	<p>dapat mencari pendapat yang menguntungkan melalui belanja auditor, kesehatan keuangan secara keseluruhan dan transparansi pengungkapan tidak selalu mempengaruhi keputusan auditor mengenai kelangsungan hidup</p>
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## 2. Populasi Penelitian

No.	Kode	Nama Perusahaan
1	AALI	PT Astra Agro Lestari Tbk.
2	ABMM	PT ABM Investama Tbk.
3	ACES	PT Ace Hardware Indonesia Tbk.
4	ADRO	PT Adaro Energy Tbk.
5	AGII	PT Samator Indo Gas Tbk
6	AKRA	PT AKR Corporindo Tbk
7	ANTM	PT Aneka Tambang Tbk
8	ASII	PT Astra International Tbk
9	AVIA	PT Avia Avian Tbk
10	BMTR	PT Global Mediacom Tbk
11	BRIS	PT Bank Syariah Indonesia Tbk
12	BRMS	PT Bumi Resources Minerals Tbk
13	BRPT	PT Barito Pacific Tbk
14	BSDE	PT Bumi Serpong Damai Tbk
15	BTPS	PT Bank BTPN Syariah Tbk
16	CMRY	PT Cisarua Mountain Dairy Tbk
17	CPIN	PT Charoen Pokphand Indonesia Tbk
18	CTRA	PT Ciputra Development Tbk
19	DSNG	PT Dian Swastatika Sentosa Tbk
20	ELSA	PT Elnusa Tbk
21	ENRG	PT Energi Mega Persada Tbk
22	ERAA	PT Erajaya Swasembada Tbk
23	ESSA	PT Surya Esa Perkasa Tbk
24	EXCL	PT XL Axiata Tbk
25	FILM	PT MD Pictures Tbk
26	HEAL	PT Medikaloka Hermina Tbk
27	HRUM	PT Harum Energy Tbk
28	ICBP	PT Indofood CBP Sukses Makmur Tbk
29	INCO	PT Vale Indonesia Tbk
30	INDF	PT Indofood Sukses Makmur Tbk
31	INDY	PT Indika Energy Tbk.

32	INKP	PT Indah Kiat Pulp & Paper Tbk
33	INTP	PT Indocement Tunggul Prakarsa Tbk
34	ISAT	PT Indosat Tbk
35	ITMG	PT Indo Tambangraya Megah Tbk
36	JKON	PT Jaya Konstruksi Manggala Pratama Tbk
37	JPFA	PT Japfa Comfeed Indonesia Tbk
38	KLBF	PT Kalbe Farma Tbk
39	LPPF	PT Matahari Department Store Tbk
40	LSIP	PT PP London Sumatra Indonesia Tbk
41	MAPI	PT Mitra Adiperkasa Tbk
42	MARK	PT Mark Dynamics Indonesia Tbk
43	MDKA	PT Merdeka Copper Gold Tbk
44	MIKA	PT Mitra Keluarga Karyasehat Tbk
45	MNCN	PT Media Nusantara Citra Tbk
46	MPMX	PT Mitra Pinasthika Mustika Tbk
47	MTEL	PT Dayamitra Telekomunikasi Tbk
48	MTMH	PT Medikaloka Mitra Hermina Tbk
49	MYOR	PT Mayora Indah Tbk
50	PGAS	PT Perusahaan Gas Negara Tbk
51	PTBA	PT Bukit Asam Tbk
52	PTPP	PT PP (Persero) Tbk
53	PWON	PT Pakuwon Jati Tbk
54	RAJA	PT Rukun Raharja Tbk
55.	RMKE	PT RMK Energy Tbk.
56	SCMA	PT Surya Citra Media Tbk
57	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
58	SMDR	PT Samudera Indonesia Tbk
59	SMGR	PT Semen Indonesia (Persero) Tbk.
60	SMRA	PT Summarecon Agung Tbk
61	SSMS	PT Sawit Sumbermas Sarana Tbk
62	TAPG	PT Triputra Agro Persada Tbk
63	TINS	PT Timah Tbk
64	TKIM	PT Pabrik Kertas Tjiwi Kimia Tbk
65	TLKM	PT Telkom Indonesia (Persero) Tbk

66	TPIA	PT Chandra Asri Petrochemical Tbk
67	UNTR	PT United Tractors Tbk
68	UNVR	PT Unilever Indonesia Tbk
69	WIFI	PT Solusi Sinergi Digital Tbk
70	WIKA	PT Wijaya Karya (Persero) Tbk

### 3. Rekapitulasi Perhitungan *Effective Tax Rate* (ETR)

NO	Kode Saham	Beban Pajak Penghasilan			Laba Sebelum Pajak			ETR		
		2021	2022	2023	2021	2022	2023	2021	2022	2023
1	ADRO	457,658	1,645,096	439,405	1,486,251	4,476,219	2,294,283	0.30793	0.36752	0.19152
2	AKRA	260,061,263	544,757,403	589,188,690	1,436,743,040	3,085,916,786	3,687,471,936	0.18101	0.17653	0.15978
3	ANTM	1,181,769,000	1,393,807,000	776,833,000	3,043,509,000	5,214,771,000	3,854,481,000	0.38829	0.26728	0.20154
4	BMTR	605,707,000	498,168,000	18,938,000	3,056,846,000	2,559,024,000	1,086,680,000	0.19815	0.19467	0.01743
5	CPIN	1,014,536,000	606,823,000	678,797,000	5,038,157,000	6,272,597,000	2,996,885,000	0.20137	0.09674	0.2265
6	CTRA	49,149,000	56,914,000	58,618,000	2,396,714,000	2,309,573,000	2,215,769,000	0.02051	0.02464	0.02645
7	ELSA	93,868,000	79,103,000	114,737,000	230,752,000	486,887,000	646,611,000	0.40679	0.16247	0.17744
8	ERAA	377,147,615	420,784,223	384,953,864	1,495,064,863	1,497,339,515	1,241,814,624	0.25226	0.28102	0.30999
9	HEAL	355,852,000	101,315,000	151,109,000	1,646,493,000	480,088,000	710,393,000	0.21613	0.21103	0.21271
10	HRUM	29,089	97,775	67,328	127,570	477,547	263,000	0.22802	0.20474	0.256
11	INCO	54,848	75,418	78,189	220,645	275,819	352,523	0.24858	0.27343	0.2218
12	INTP	445,506,000	446,875,000	446,082,000	2,234,002,000	2,289,309,000	2,396,348,000	0.19942	0.1952	0.18615
13	ITMG	145,699	345,447	144,492	621,089	1,544,792	644,112	0.23459	0.22362	0.22433
14	JPFA	662,951,000	463,598,000	315,315,000	2,793,847,000	1,954,529,000	1,261,237,000	0.23729	0.23719	0.25
15	KLBF	911,256,951	1,008,813,493	827,852,354	4,143,264,634	4,458,896,905	3,506,257,285	0.21994	0.22625	0.23611
16	LPPF	190,045,000	253,664,000	155,222,000	1,102,899,000	1,636,886,000	830,582,000	0.17231	0.15497	0.18688
17	MIKA	357,994,175	292,440,807	267,332,286	1,719,517,732	1,386,404,595	1,263,589,019	0.20819	0.21093	0.21157
18	MNCN	650,350,000	537,671,000	228,634,000	3,279,880,000	2,781,845,000	1,320,181,000	0.19828	0.19328	0.17318
19	MYOR	338,595,908	535,992,979	848,843,741	1,549,648,556	2,506,057,517	4,093,715,832	0.2185	0.21388	0.20735
20	PGAS	103,404	141,362	147,271	467,939	542,704	523,887	0.22098	0.26048	0.28111
21	PTBA	2,321,787,000	3,422,887,000	1,861,792,000	10,358,675,000	16,202,314,000	8,154,313,000	0.22414	0.21126	0.22832
22	PTPP	15,608,378	14,476,221	22,114,600	377,030,362	380,217,951	149,204,119	0.0414	0.03807	0.14822
23	PWON	13,811,705	8,926,300	19,958,345	1,564,246,044	1,840,056,301	2,401,827,599	0.00883	0.00485	0.00831
24	SIDO	352,333,000	315,138,000	268,891,000	1,613,231,000	1,419,852,000	1,219,539,000	0.2184	0.22195	0.22049
25	SMGR	1,420,468,000	799,752,000	1,008,159,000	3,537,704,000	3,298,835,000	3,303,760,000	0.40152	0.24243	0.30516
26	SMRA	2,734,331	2,905,862	499,537	755,916,681	1,017,856,287	1,345,404,400	0.00362	0.00285	0.00037
27	TLKM	9,730,000,000	8,659,000,000	8,586,000,000	43,678,000,000	36,339,000,000	40,794,000,000	0.22277	0.23828	0.21047
28	UNTR	3,853,983,000	6,452,368,000	6,590,244,000	14,462,250,000	29,446,041,000	28,720,340,000	0.26649	0.21913	0.22946
29	UNVR	1,738,444,000	1,629,042,000	1,400,936,000	7,496,592,000	6,993,803,000	6,201,876,000	0.2319	0.23293	0.22589

#### 4. Rekapitulasi Perhitungan *Book Tax Different* (BTD)

NO	Kode Saham	Laba Sebelum Pajak			Laba Kena Pajak			BTD		
		2021	2022	2023	2021	2022	2023	2021	2022	2023
1	ADRO	1,486,251	4,476,219	2,294,283	1,028,593	2,831,123	1,854,878	457658	1645096	439405
2	AKRA	1,436,743,040	3,085,916,786	3,687,471,936	1,135,001,756	2,479,059,157	3,078,469,701	301741284	606857629	609002235
3	ANTM	3,043,509,000	5,214,771,000	3,854,481,000	1,861,740,000	3,820,964,000	3,077,648,000	1181769000	1393807000	776833000
4	BMTR	3,056,846,000	2,559,024,000	1,086,680,000	2,451,139,000	2,060,856,000	1,067,742,000	605707000	498168000	18938000
5	CPIN	5,038,157,000	6,272,597,000	2,996,885,000	4,980,701,000	6,171,083,000	2,318,088,000	57456000	101514000	678797000
6	CTRA	2,396,714,000	2,309,573,000	2,215,769,000	2,087,716,000	2,003,028,000	1,909,025,000	308998000	306545000	306744000
7	ELSA	230,752,000	486,887,000	646,611,000	108,852,000	378,058,000	503,131,000	121900000	108829000	143480000
8	ERAA	1,495,064,863	1,497,339,515	1,241,814,624	1,117,917,248	1,076,555,292	856,860,760	377147615	420784223	384953864
9	HEAL	1,646,493,000	480,088,000	710,393,000	1,290,641,000	378,773,000	559,284,000	355852000	101315000	151109000
10	HRUM	127,570	477,547	263,000	98,313	379,772	195,672	29256.8	97775	67328
11	INCO	220,645	275,819	352,523	165,797	200,401	274,334	54848	75418	78189
12	INTP	2,234,002,000	2,289,309,000	2,396,348,000	1,788,496,000	1,842,434,000	1,950,266,000	445506000	446875000	446082000
13	ITMG	621,089	1,544,792	644,112	475,390	1,199,345	499,620	145699	345447	144492
14	JPFA	2,793,847,000	1,954,529,000	1,261,237,000	2,130,896,000	1,490,931,000	945,922,000	662951000	463598000	315315000
15	KLBF	4,143,264,634	4,458,896,905	3,506,257,285	3,232,007,683	3,450,083,412	2,778,484,815	911256951	1008813493	727772470
16	LPPF	1,102,899,000	1,636,886,000	830,582,000	912,854,000	1,383,222,000	675,360,000	190045000	253664000	155222000
17	MIKA	1,719,517,732	1,386,404,595	1,263,589,019	1,361,523,557	1,093,963,788	996,256,632	357994175	292440807	267332387
18	MNCN	3,279,880,000	2,781,845,000	1,320,181,000	2,629,530,000	2,244,174,000	1,091,547,000	650350000	537671000	228634000
19	MYOR	1,549,648,556	2,506,057,517	4,093,715,832	1,211,052,648	1,970,064,538	3,244,872,091	338595908	535992979	848843741
20	PGAS	467,939	542,704	523,887	364,534	401,342	376,616	103405	141362	147271
21	PTBA	10,358,675,000	16,202,314,000	8,154,313,000	8,036,888,000	12,779,427,000	6,292,521,000	2321787000	3422887000	1861792000
22	PTPP	377,030,362	380,217,951	149,204,119	361,421,984	365,741,731	127,089,519	15608378	14476220	22114600
23	PWON	1,564,246,044	1,840,056,301	2,401,827,599	1,550,434,339	1,831,130,001	2,381,869,254	13811705	8926300	19958345
24	SIDO	1,613,231,000	1,419,852,000	1,219,539,000	1,260,898,000	1,104,714,000	950,648,000	352333000	315138000	268891000
25	SMGR	3,537,704,000	3,298,835,000	3,303,760,000	2,117,236,000	2,499,083,000	2,295,601,000	1420468000	799752000	1008159000
26	SMRA	755,916,681	1,017,856,287	1,345,404,400	549,696,051	771,743,500	1,057,692,007	206220630	246112787	287712393
27	TLKM	43,678,000,000	36,339,000,000	40,794,000,000	33,948,000,000	27,680,000,000	32,208,000,000	9730000000	8659000000	8586000000
28	UNTR	14,462,250,000	29,446,041,000	28,720,340,000	10,608,267,000	22,993,673,000	22,130,096,000	3853983000	6452368000	6590244000
29	UNVR	7,496,592,000	6,993,803,000	6,201,876,000	5,758,148,000	5,364,761,000	4,800,940,000	1738444000	1629042000	1400936000

### 5. Rekapitulasi Perhitungan *Cash EffectiveTax Rate* (CETR)

NO	Kode Saham	Pembayaran Pajak			Laba Sebelum Pajak			CETR		
		2021	2022	2023	2021	2022	2023	2021	2022	2023
1	ADRO	299,793	850,013	1,529,593	1,486,251	4,476,219	2,294,283	0.20171	0.1899	0.6667
2	AKRA	1,266,735,679	1,785,055,986	1,970,285,390	1,436,743,040	3,085,916,786	3,687,471,936	0.88167	0.57845	0.53432
3	ANTM	2,156,376,000	3,039,530,000	3,018,299,000	3,043,509,000	5,214,771,000	3,854,481,000	0.70852	0.58287	0.78306
4	BMTR	1,234,440,000	989,391,000	939,597,000	3,056,846,000	2,559,024,000	1,086,680,000	0.40383	0.38663	0.86465
5	CPIN	995,420,000	1,165,948,000	1,511,412,000	5,038,157,000	6,272,597,000	2,996,885,000	0.19758	0.18588	0.50433
6	CTRA	276,178,000	301,309,000	332,169,000	2,396,714,000	2,309,573,000	2,215,769,000	0.11523	0.13046	0.14991
7	ELSA	9,300,000	48,625,000	17,749,000	230,752,000	486,887,000	646,611,000	0.0403	0.09987	0.02745
8	ERAA	942,131,683	97,076,904	1,128,856,756	1,495,064,863	1,497,339,515	1,241,814,624	0.63016	0.06483	0.90904
9	HEAL	262,133,000	262,982,000	112,872,000	1,646,493,000	480,088,000	710,393,000	0.15921	0.54778	0.15889
10	HRUM	8,557	28,050	139,721	127,570	477,547	263,000	0.06708	0.05874	0.53126
11	INCO	99,313	147,037	176,227	220,645	275,819	352,523	0.4501	0.53309	0.4999
12	INTP	412,171,000	330,352,000	386,674,000	2,234,002,000	2,289,309,000	2,396,348,000	0.1845	0.1443	0.16136
13	ITMG	60,891	213,553	399,147	621,089	1,544,792	644,112	0.09804	0.13824	0.61969
14	JPFA	796,896,000	767,234,000	433,717,000	2,793,847,000	1,954,529,000	1,261,237,000	0.28523	0.39254	0.34388
15	KLBF	967,557,071	1,165,196,790	1,005,008,287	4,143,264,634	4,458,896,905	3,506,257,285	0.23353	0.26132	0.28663
16	LPPF	126,373,000	323,139,000	197,176,000	1,102,899,000	1,636,886,000	830,582,000	0.11458	0.19741	0.23739
17	MIKA	246,275,558	369,142,314	389,997,894	1,719,517,732	1,386,404,595	1,263,589,019	0.14322	0.26626	0.30864
18	MNCN	909,844,000	720,959,000	383,086,000	3,279,880,000	2,781,845,000	1,320,181,000	0.2774	0.25917	0.29018
19	MYOR	407,213,188	382,467,837	590,728,070	1,549,648,556	2,506,057,517	4,093,715,832	0.26278	0.15262	0.1443
20	PGAS	248,062	122,722	253,201	467,939	542,704	523,887	0.53012	0.22613	0.48331
21	PTBA	1,307,229,000	3,957,385,000	2,521,878,000	10,358,675,000	16,202,314,000	8,154,313,000	0.1262	0.24425	0.30927
22	PTPP	1,585,322,942	1,542,506,835	1,658,535,233	377,030,362	380,217,951	149,204,119	4.20476	4.0569	11.1159
23	PWON	275,118,365	351,645,492	407,176,627	1,564,246,044	1,840,056,301	2,401,827,599	0.17588	0.19111	0.16953
24	SIDO	315,532,000	336,341,000	270,119,000	1,613,231,000	1,419,852,000	1,219,539,000	0.19559	0.23688	0.22149
25	SMGR	1,227,909,000	1,377,071,000	748,898,000	3,537,704,000	3,298,835,000	3,303,760,000	0.34709	0.41744	0.22668
26	SMRA	241,614,171	326,079,600	335,492,829	755,916,681	1,017,856,287	1,345,404,400	0.31963	0.32036	0.24936
27	TLKM	9,679,000,000	8,465,000,000	10,746,000,000	43,678,000,000	36,339,000,000	40,794,000,000	0.2216	0.23295	0.26342
28	UNTR	2,826,391,000	6,559,745,000	8,886,440,000	14,462,250,000	29,446,041,000	28,720,340,000	0.19543	0.22277	0.30941
29	UNVR	1,848,151,000	1,759,317,000	1,509,118,000	7,496,592,000	6,993,803,000	6,201,876,000	0.24653	0.25155	0.24333

## 6. Rekapitulasi Temuan Variabel Prinsip Transparansi

NO	Kode Saham	Tata Kelola			ESG			CSR		
		2021	2022	2023	2021	2022	2023	2021	2022	2023
1	ADRO	80%	84%	80%	100%	100%	100%	1	1	1
2	AKRA	96%	96%	96%	100%	100%	100%	1	0	1
3	ANTM	92%	100%	100%	88%	100%	100%	1	0	1
4	BMTR	100%	100%	100%	88%	88%	88%	0	0	0
5	CPIN	96%	96%	96%	100%	100%	100%	1	1	1
6	CTRA	96%	96%	96%	88%	88%	88%	0	0	0
7	ELSA	96%	100%	100%	100%	100%	100%	1	1	1
8	ERAA	100%	100%	100%	88%	100%	100%	1	1	1
9	HEAL	100%	100%	100%	100%	100%	88%	1	1	1
10	HRUM	84%	84%	80%	100%	100%	100%	1	1	1
11	INCO	96%	96%	96%	100%	100%	100%	1	1	1
12	INTP	100%	100%	96%	100%	100%	100%	1	1	1
13	ITMG	100%	100%	100%	100%	100%	100%	1	1	1
14	JPFA	100%	100%	100%	100%	100%	100%	1	1	1
15	KLBF	96%	96%	96%	100%	100%	100%	1	1	1
16	LPPF	100%	96%	96%	100%	100%	100%	1	1	1
17	MIKA	84%	80%	88%	88%	88%	88%	1	1	1
18	MNCN	92%	92%	92%	100%	100%	100%	1	1	1
19	MYOR	92%	92%	92%	100%	100%	100%	1	1	1
20	PGAS	100%	100%	100%	100%	100%	100%	1	1	1
21	PTBA	100%	100%	100%	100%	100%	100%	1	1	1
22	PTPP	100%	100%	100%	100%	100%	100%	1	1	1
23	PWON	96%	96%	92%	100%	100%	100%	1	1	1
24	SIDO	96%	96%	96%	100%	100%	100%	1	1	1
25	SMGR	100%	100%	100%	100%	100%	100%	1	1	1
26	SMRA	84%	84%	88%	100%	100%	100%	1	1	1
27	TLKM	100%	100%	100%	100%	100%	100%	1	1	1
28	UNTR	100%	100%	100%	100%	100%	100%	1	1	1
29	UNVR	100%	100%	100%	100%	100%	100%	1	1	1

## 7. Rekapitulasi Perhitungan Risiko Kredit

NO	Kode Saham	Piutang Belum Dibayar			Total Piutang Usaha			Risiko Kredit		
		2021	2022	2023	2021	2022	2023	2021	2022	2023
1	ADRO	11,291	13,306	18,763	455,263	657,714	536,993	2.480%	2.023%	3.494%
2	AKRA	1,098,552,110	653,897,793	501,011,694	5,148,129,947	6,466,043,232	6,790,822,691	21.339%	10.113%	7.378%
3	ANTM	106,029,000	125,228,000	128,904,000	1,447,676,000	1,832,623,000	1,094,271,000	7.324%	6.833%	11.780%
4	BMTR	110,498,000	124,373,000	111,908,000	3,359,182,000	3,506,132,000	3,481,944,000	3.289%	3.547%	3.214%
5	CPIN	453,205,000	497,985,000	233,463,000	1,643,702,000	1,820,224,000	1,915,731,000	27.572%	27.358%	12.187%
6	CTRA	113,492,000	54,262,000	32,336,000	866,993,000	780,610,000	733,754,000	13.090%	6.951%	4.407%
7	ELSA	195,940,000	222,232,000	212,780,000	2,287,925,000	2,919,355,000	3,011,104,000	8.564%	7.612%	7.067%
8	ERAA	199,451,034	51,317,066	32,065,341	616,420,747	1,054,783,982	1,364,848,782	32.356%	4.865%	2.349%
9	HEAL	403,440,000	49,661,000	90,939,000	983,441,000	798,271,000	856,414,000	41.023%	6.221%	10.619%
10	HRUM	0	13	13	22,686	69,282	111,212	0.000%	0.019%	0.011%
11	INCO	0	0	0	101,987	141,377	101,813	0%	0%	0%
12	INTP	334,140,000	261,912,000	224,827,000	2,586,792,000	2,651,672,000	2,741,975,000	12.917%	9.877%	8.199%
13	ITMG	5,095	4,430	5,365	186,814	280,482	197,449	2.727%	1.579%	2.717%
14	JPFA	256,328,000	224,383,000	188,880,000	2,347,809,000	2,405,250,000	2,456,138,000	10.918%	9.329%	7.690%
15	KLBF	216,481,288	191,165,824	166,242,285	3,431,018,099	4,613,623,001	4,661,963,696	6.310%	4.144%	3.566%
16	LPPF	0	0	0	25,816,000	64,473,000	59,832,000	0%	0%	0%
17	MIKA	49,352,566	33,406,405	34,206,519	259,067,764	429,620,177	690,122,729	19.050%	7.776%	4.957%
18	MNCN	152,171,000	95,472,000	94,329,000	3,101,107,000	3,167,650,000	3,129,711,000	4.907%	3.014%	3.014%
19	MYOR	780,115	4,306,598	4,470,262	5,911,803,789	6,489,405,390	6,098,433,115	0.013%	0.066%	0.073%
20	PGAS	190,432	208,981	214,670	604,665	762,949	645,708	31.494%	27.391%	33.246%
21	PTBA	515,320,000	176,015,000	398,951,000	3,513,676,000	3,742,590,000	3,985,563,000	14.666%	4.703%	10.010%
22	PTPP	225,926,373	221,160,237	252,117,627	6,227,093,609	7,120,666,150	8,127,670,563	3.628%	3.106%	3.102%
23	PWON	2,507,598	1,456,628	1,325,233	105,828,175	101,574,666	110,433,776	2.369%	1.434%	1.200%
24	SIDO	1,237,000	239,000	3,418,000	667,191,000	686,722,000	788,722,000	0.185%	0.035%	0.433%
25	SMGR	1,487,198,000	1,323,937,000	1,087,064,000	5,690,879,000	5,521,338,000	5,787,852,000	26.133%	23.979%	18.782%
26	SMRA	66,030,017	74,068,279	66,113,312	280,784,941	357,444,362	256,632,795	23.516%	20.722%	25.762%
27	TLKM	7,316,000,000	6,900,000,000	7,180,000,000	16,312,000,000	16,202,000,000	18,173,000,000	44.850%	42.587%	39.509%
28	UNTR	1,263,914,000	1,418,277,000	790,249,000	11,830,777,000	17,033,575,000	19,429,613,000	10.683%	8.326%	4.067%
29	UNVR	481,128,000	451,327,000	297,780,000	4,516,555,000	3,924,499,000	2,343,014,000	10.653%	11.500%	12.709%

## 8. Rekapitulasi Temuan Risiko Likuiditas

NO	Kode Saham	Risiko Likuiditas		
		2021	2022	2023
1	ADRO	43.71%	40.58%	46.46%
2	AKRA	37.41%	37.09%	36.77%
3	ANTM	34.83%	34.83%	34.84%
4	BMTR	58.59%	58.34%	56.73%
5	CPIN	40.12%	40.12%	40.12%
6	CTRA	46.27%	46.28%	45.66%
7	ELSA	48.81%	48.82%	48.82%
8	ERAA	44.84%	44.20%	44.13%
9	HEAL	47.81%	44.36%	49.16%
10	HRUM	16.54%	18.60%	18.61%
11	INCO	20.28%	20.34%	20.38%
12	INTP	48.77%	41.97%	41.97%
13	ITMG	31.78%	34.74%	34.73%
14	JPFA	43.19%	43.19%	43.19%
15	KLBF	42.75%	41.07%	41.09%
16	LPPF	40.24%	53.24%	48.04%
17	MIKA	37.26%	37.79%	34.10%
18	MNCN	54.62%	54.65%	57.27%
19	MYOR	15.49%	15.49%	15.49%
20	PGAS	43.04%	43.04%	43.04%
21	PTBA	33.43%	33.43%	33.43%
22	PTPP	48.99%	48.99%	48.80%
23	PWON	30.98%	30.98%	30.99%
24	SIDO	18.36%	22.39%	22.40%
25	SMGR	48.97%	48.97%	48.77%
26	SMRA	48.08%	53.74%	53.45%
27	TLKM	47.85%	47.85%	47.81%
28	UNTR	40.43%	37.80%	37.81%
29	UNVR	14.43%	14.45%	14.46%

### 9. Rekapitulasi Perhitungan Risiko Kepatuhan

NO	Kode Saham	Utang Berbunga			ASET			Risiko Kepatuhan 1		
		2021	2022	2023	2021	2022	2023	2021	2022	2023
1	ADRO	1,598,000	1,573,000	1,423,000	7,586,936	10,782,307	10,472,711	0.21063	0.14589	0.13588
2	AKRA	2,561,291,656	2,657,476,505	4,211,545,627	12,022,678,362	15,841,294,251	30,254,623,117	0.21304	0.16776	0.1392
3	ANTM	1,088,646,000	188,772,000	1,002,040,000	32,916,154,000	33,637,271,000	42,851,329,000	0.03307	0.00561	0.02338
4	BMTR	901,418,000	1,135,753,000	1,316,404,000	34,108,155,000	35,912,189,000	35,268,302,000	0.02643	0.03163	0.03733
5	CPIN	4,586,881,000	6,649,216,000	7,392,848,000	35,446,051,000	39,847,545,000	40,970,800,000	0.1294	0.16687	0.18044
6	CTRA	7,674,146,000	6,820,913,000	6,038,539,000	40,668,411,000	41,902,382,000	44,115,215,000	0.1887	0.16278	0.13688
7	ELSA	333,197,000	128,258,000	171,231,000	7,234,857,000	8,836,089,000	9,601,482,000	0.04605	0.01452	0.01783
8	ERAA	1,645,081,650	3,958,720,622	5,106,108,005	11,372,225,256	17,058,217,814	20,447,541,702	0.14466	0.23207	0.24972
9	HEAL	1,229,393,000	1,188,023,000	2,135,317,000	7,573,090,000	7,591,485,000	8,802,651,000	0.16234	0.15649	0.24258
10	HRUM	99,213	0	136,557	1,278,806	874,658	1,633,107	0.07758	0	0.08362
11	INCO	122,244	115,594	140,827	2,472,828	2,658,116	2,925,999	0.04943	0.04349	0.04813
12	INTP	2,082,752,000	1,834,752,000	2,000,000,000	26,136,114,000	25,706,169,000	29,649,645,000	0.07969	0.07137	0.06745
13	ITMG	85,262	144,276	47,953	1,666,239	2,640,177	2,187,847	0.05117	0.05465	0.02192
14	JPFA	4,272,611,000	7,482,144,000	5,534,670,000	28,589,656,000	32,680,887,000	34,109,431,000	0.14945	0.22895	0.16226
15	KLBF	560,277,104	1,116,333,125	569,630,831	25,666,635,156	27,241,313,025	27,857,563,112	0.02183	0.04098	0.02045
16	LPPF	730,365,000	1,210,310,000	550,003,000	5,851,229,000	5,750,217,000	5,880,396,000	0.12482	0.21048	0.09353
17	MIKA	205,940,517	172,620,805	196,062,188	6,860,971,098	6,918,090,957	7,340,842,528	0.03002	0.02495	0.02671
18	MNCN	2,679,187,000	1,338,799,000	1,317,675,000	20,874,784,000	22,421,559,000	22,765,563,000	0.12835	0.05971	0.05788
19	MYOR	3,072,417,909	3,104,698,832	2,433,273,059	19,917,653,266	22,276,160,695	23,870,404,962	0.15426	0.13937	0.10194
20	PGAS	422,999	352,033	522,549	7,510,949	7,194,860	6,599,238	0.05632	0.04893	0.07918
21	PTBA	5,940,000	2,240,000	68,000,000	36,123,703,000	45,359,207,000	38,765,189,000	0.00016	4.9E-05	0.00175
22	PTPP	6,581,341,101	5,338,028,898	3,679,326,547	55,573,843,735	57,612,383,141	56,525,042,575	0.11843	0.09265	0.06509
23	PWON	265,256,016	212,831,032	200,804,633	28,866,081,129	30,602,179,916	32,710,786,983	0.00919	0.00695	0.00614
24	SIDO	188,668,000	209,323,000	187,198,000	4,068,970,000	4,081,442,000	3,890,706,000	0.04637	0.05129	0.04811
25	SMGR	10,156,080,000	8,227,889,000	7,248,089,000	81,766,327,000	82,960,012,000	81,820,529,000	0.12421	0.09918	0.08859
26	SMRA	6,340,912,619	5,266,438,240	5,658,893,702	26,049,716,678	28,433,574,878	31,168,375,086	0.24342	0.18522	0.18156
27	TLKM	6,682,000,000	8,191,000,000	9,650,000,000	277,184,000,000	275,192,000,000	287,042,000,000	0.02411	0.02976	0.03362
28	UNTR	2,671,747,000	1,028,860,000	16,875,219,000	112,651,356,000	140,478,220,000	154,028,248,000	0.02372	0.00732	0.10956
29	UNVR	1,850,000,000	600,000,000	0	19,068,532,000	18,318,114,000	16,664,086,000	0.09702	0.03275	0

### 10. Rekapitulasi Perhitungan Cash Flow to Total Debt

NO	Kode Saham	ARUS KAS OPRASI			TOTAL LIABILITAS			CFD		
		2021	2022	2023	2021	2022	2023	2021	2022	2023
1	ADRO	1,436,332	3,864,254	1,152,758	3,128,621	4,254,969	3,063,961	0.45909	0.90817	0.37623
2	AKRA	2,944,557,443	2,628,813,082	3,501,897,695	12,209,620,623	14,032,797,261	16,211,665,604	0.24117	0.18733	0.21601
3	ANTM	5,042,665,000	4,108,037,000	4,357,302,000	12,079,056,000	9,925,211,000	11,685,659,000	0.41747	0.4139	0.37288
4	BMTR	4,028,519,000	3,129,566,000	1,573,858,000	10,230,049,000	9,263,272,000	7,618,296,000	0.39379	0.33785	0.20659
5	CPIN	2,121,905,000	1,673,887,000	31,146,254,000	10,296,052,000	13,520,331,000	13,942,042,000	0.20609	0.12381	2.23398
6	CTRA	3,625,210,000	3,759,340,000	3,864,820,000	21,274,214,000	20,989,450,000	21,490,499,000	0.1704	0.17911	0.17984
7	ELSA	1,104,623,000	1,461,281,000	1,389,990,000	3,456,723,000	4,718,878,000	5,185,414,000	0.31956	0.30967	0.26806
8	ERAA	18,108,046	427,290,597	882,342,638	4,909,863,586	9,855,354,942	12,316,678,087	0.00369	0.04336	0.07164
9	HEAL	1,856,336,000	867,738,000	1,319,655,000	3,140,498,000	2,906,012,000	3,604,325,000	0.5911	0.2986	0.36613
10	HRUM	129,510	398,591	210,436	223,185	286,533	458,387	0.58028	1.39108	0.45908
11	INCO	334,636	348,158	421,158	318,367	303,336	361,462	1.0511	1.14776	1.16515
12	INTP	2,606,707,000	2,401,773,000	3,485,045,000	5,515,150,000	6,139,263,000	8,680,134,000	0.47264	0.39122	0.4015
13	ITMG	617,717	1,325,472	221,044	464,680	689,897	399,307	1.32934	1.92126	0.55357
14	JPFA	701,246,000	1,426,749,000	2,371,932,000	15,486,946,000	19,036,110,000	19,942,219,000	0.04528	0.07495	0.11894
15	KLBF	2,825,946,276	1,271,888,674	2,547,475,171	4,400,757,363	5,143,984,823	3,337,545,172	0.64215	0.24726	0.76328
16	LPPF	2,408,423,000	2,331,433,000	2,038,662,000	4,845,257,000	5,170,053,000	5,849,658,000	0.49707	0.45095	0.34851
17	MIKA	2,089,515,437	1,134,501,095	1,314,134,014	935,827,261	786,206,471	741,059,280	2.2328	1.44301	1.77332
18	MNCN	2,768,729,000	2,586,565,000	1,151,111,000	3,116,819,000	2,512,819,000	1,844,417,000	0.88832	1.02935	0.62411
19	MYOR	1,041,955,003	1,619,570,638	5,259,181,990	8,557,621,869	9,441,466,605	8,588,315,776	0.12176	0.17154	0.61236
20	PGAS	581,705	969,700	723,689	4,226,024	3,753,089	3,058,835	0.13765	0.25837	0.23659
21	PTBA	10,795,075,000	12,527,439,000	3,104,707,000	11,869,979,000	16,443,161,000	17,201,993,000	0.90944	0.76186	0.18049
22	PTPP	468,698,302	268,445,188	384,779,652	41,243,694,054	42,791,330,842	41,381,651,242	0.01136	0.00627	0.0093
23	PWON	2,238,566,096	2,719,573,422	2,734,231,333	9,687,642,670	9,883,903,905	9,915,452,617	0.23107	0.27515	0.27575
24	SIDO	1,199,317,000	1,107,137,000	1,055,394,000	597,785,000	575,967,000	504,765,000	2.00627	1.92222	2.09086
25	SMGR	6,893,908,000	6,037,529,000	5,745,360,000	37,110,080,000	37,270,562,000	31,769,553,000	0.18577	0.16199	0.18084
26	SMRA	2,444,280,647	2,656,645,215	1,397,968,852	14,819,493,511	16,683,534,371	18,865,313,214	0.16494	0.15924	0.0741
27	TLKM	68,353,000,000	73,354,000,000	60,581,000,000	131,785,000,000	125,930,000,000	130,480,000,000	0.51867	0.5825	0.46429
28	UNTR	23,284,854,000	32,891,585,000	26,346,848,000	40,738,599,000	50,964,395,000	69,992,685,000	0.57157	0.64538	0.37642
29	UNVR	7,902,091,000	8,061,314,000	7,118,088,000	14,747,263,000	14,320,858,000	13,282,848,000	0.53583	0.56291	0.53589

### 11. Rekapitulasi Perhitungan Debt to Equity Ratio (DER)

NO	Kode Saham	TOTAL LIABILITAS			TOTAL EKUITAS			DER		
		2021	2022	2023	2021	2022	2023	2021	2022	2023
1	ADRO	3,128,621	4,254,969	3,063,961	4,458,315	6,527,338	7,408,750	0.70175	0.65187	0.41356
2	AKRA	12,209,620,623	14,032,797,261	16,211,665,604	11,298,965,113	13,154,810,775	14,042,957,513	1.0806	1.06674	1.15443
3	ANTM	12,079,056,000	9,925,211,000	11,685,659,000	20,837,080,000	23,712,043,000	31,165,670,000	0.57969	0.41857	0.37495
4	BMTR	10,230,049,000	9,263,272,000	7,618,296,000	23,878,106,000	26,648,917,000	27,650,006,000	0.42843	0.3476	0.27553
5	CPIN	10,296,052,000	13,520,331,000	13,942,042,000	25,149,999,000	26,327,214,000	27,028,758,000	0.40939	0.51355	0.51582
6	CTRA	21,274,214,000	20,989,450,000	21,490,499,000	19,394,197,000	20,912,932,000	22,624,716,000	1.09694	1.00366	0.94987
7	ELSA	3,456,723,000	4,718,878,000	5,185,414,000	3,778,134,000	4,117,211,000	4,416,068,000	0.91493	1.14613	1.17422
8	ERA	4,909,863,586	9,855,354,942	12,316,678,087	6,462,361,670	7,202,862,872	8,130,773,615	0.75976	1.36826	1.51482
9	HEAL	3,140,498,000	2,906,012,000	3,604,325,000	4,432,592,000	4,685,473,000	5,198,326,000	0.7085	0.62022	0.69336
10	HRUM	223,185	286,533	458,387	651,472	992,273	1,174,720	0.34259	0.28876	0.39021
11	INCO	318,367	303,336	361,462	2,154,461	2,354,780	2,564,537	0.14777	0.12882	0.14095
12	INTP	5,515,150,000	6,139,263,000	8,680,134,000	26,136,114,000	25,706,169,000	20,969,511,000	0.21102	0.23882	0.41394
13	ITMG	464,680	689,897	399,307	1,201,239	2,640,177	1,788,540	0.38683	0.26131	0.22326
14	JPFA	15,486,946,000	19,036,110,000	19,942,219,000	13,102,710,000	13,654,777,000	14,167,212,000	1.18197	1.3941	1.40763
15	KLBF	4,400,757,363	5,143,984,823	3,337,545,172	21,265,877,739	22,097,328,202	23,129,022,616	0.20694	0.23279	0.1443
16	LPPF	4,845,257,000	5,170,053,000	5,849,658,000	1,005,972,000	580,164,000	30,738,000	4.81649	8.91136	190.307
17	MIKA	935,827,261	786,206,471	741,059,280	5,925,143,837	6,131,884,486	6,599,783,247	0.15794	0.12822	0.11229
18	MNCN	3,116,819,000	2,512,819,000	1,844,417,000	17,757,965,000	19,908,740,000	20,921,146,000	0.17552	0.12622	0.08816
19	MYOR	8,557,621,869	9,441,466,605	8,588,315,776	11,360,031,396	12,834,694,091	15,282,089,187	0.75331	0.73562	0.56199
20	PGAS	4,226,024	3,753,089	3,058,835	3,284,925	3,441,771	3,540,403	1.28649	1.09045	0.86398
21	PTBA	11,869,979,000	16,443,161,000	17,201,993,000	24,253,724,000	28,916,046,000	21,563,196,000	0.48941	0.56865	0.79775
22	PTPP	41,243,694,054	42,791,330,842	41,381,651,242	14,330,149,681	14,821,052,298	15,143,391,333	2.87811	2.8872	2.73265
23	PWON	9,687,642,670	9,883,903,905	9,915,452,617	19,178,438,459	20,718,276,011	22,279,334,366	0.50513	0.47706	0.44505
24	SIDO	597,785,000	575,967,000	504,765,000	3,471,185,000	3,505,475,000	3,385,941,000	0.17221	0.1643	0.14908
25	SMGR	37,110,080,000	37,270,562,000	31,769,553,000	42,875,012,000	47,239,360,000	47,800,976,000	0.86554	0.78897	0.66462
26	SMRA	14,819,493,511	16,683,534,371	18,865,313,214	11,230,223,167	11,750,040,507	12,303,061,872	1.31961	1.41987	1.53338
27	TLKM	131,785,000,000	125,930,000,000	130,480,000,000	145,399,000,000	149,262,000,000	156,562,000,000	0.90637	0.84368	0.83341
28	UNTR	40,738,599,000	50,964,395,000	69,992,685,000	71,822,757,000	89,513,825,000	84,035,563,000	0.56721	0.56935	0.83289
29	UNVR	14,747,263,000	14,320,858,000	13,282,848,000	4,231,269,000	3,997,256,000	3,381,238,000	3.4853	3.58267	3.9284

## 12. Rekapitulasi Perhitungan Net Income to Total Sales

NO	Kode Saham	JML PENGH KOMPRES			Total Penjualan			NIS		
		2021	2022	2023	2021	2022	2023	2021	2022	2023
1	ADRO	1,107,105	2,922,928	1,876,857	3,992,718	8,102,399	6,517,556	0.27728	0.36075	0.28797
2	AKRA	1,157,728,068	2,576,003,196	3,048,325,748	25,463,445,015	47,539,986,604	42,086,952,436	0.04547	0.05419	0.07243
3	ANTM	2,199,922,000	3,805,833,000	3,080,401,000	38,445,595,000	45,930,356,000	41,047,693,000	0.05722	0.08286	0.07504
4	BMTR	2,399,828,000	2,058,542,000	1,055,116,000	13,976,648,000	12,233,945,000	10,163,157,000	0.1717	0.16826	0.10382
5	CPIN	3,636,892,000	2,948,199,000	2,341,344,000	516,982,249,000	56,867,544,000	61,615,850,000	0.00703	0.05184	0.038
6	CTRA	2,142,274,000	1,866,156,000	1,956,182,000	9,729,651,000	9,126,799,000	9,245,032,000	0.22018	0.20447	0.21159
7	ELSA	111,924,000	393,467,000	487,889,000	8,136,563,000	12,305,690,000	12,564,391,000	0.01376	0.03197	0.03883
8	ERAA	1,116,238,738	1,113,314,822	790,848,871	43,466,976,696	49,471,483,883	60,139,405,675	0.02568	0.0225	0.01315
9	HEAL	1,295,452,000	390,298,000	568,279,000	5,869,014,000	4,901,810,000	5,784,086,000	0.22073	0.07962	0.09825
10	HRUM	98,867	379,293	196,147	336,176	904,438	925,520	0.29409	0.41937	0.21193
11	INCO	167,201	200,319	269,887	953,174	1,179,452	1,232,263	0.17541	0.16984	0.21902
12	INTP	1,872,995,000	1,841,868,000	1,951,577,000	14,771,906,000	16,328,278,000	17,949,756,000	0.12679	0.1128	0.10872
13	ITMG	461,730	1,219,926	505,717	2,076,813	3,636,213	2,374,315	0.22233	0.33549	0.21299
14	JPFA	2,196,458,000	1,283,398,000	1,053,501,000	44,878,300,000	48,972,085,000	51,175,898,000	0.04894	0.02621	0.02059
15	KLBF	3,208,499,314	3,513,671,510	2,802,767,368	26,261,194,512	28,933,502,646	30,419,134,677	0.12218	0.12144	0.09214
16	LPPF	879,859,000	1,283,182,000	817,897,000	3,047,424,000	3,708,428,000	3,729,134,000	0.28872	0.34602	0.21933
17	MIKA	1,392,598,209	1,087,602,034	995,491,488	4,352,868,254	4,048,932,635	4,264,279,219	0.31993	0.26861	0.23345
18	MNCN	2,596,147,000	2,240,659,000	1,083,368,000	10,012,880,000	9,065,210,000	7,783,253,000	0.25928	0.24717	0.13919
19	MYOR	1,295,324,732	2,007,764,210	3,244,625,587	27,904,558,322	30,669,405,967	31,485,008,186	0.04642	0.06546	0.10305
20	PGAS	352,993	389,906	391,550	3,036,101	3,568,595	3,646,304	0.11627	0.10926	0.10738
21	PTBA	7,575,939,000	12,766,366,000	5,483,717,000	29,261,468,000	42,648,590,000	38,488,867,000	0.2589	0.29934	0.14248
22	PTPP	402,248,068	398,048,443	212,248,656	16,763,936,678	18,921,838,540	18,464,215,471	0.02399	0.02104	0.0115
23	PWON	1,579,743,188	1,745,020,922	2,377,688,069	5,713,272,952	5,987,432,707	6,200,438,405	0.2765	0.29145	0.38347
24	SIDO	1,268,263,000	1,116,235,000	948,466,000	4,020,980,000	3,865,523,000	3,385,941,000	0.31541	0.28877	0.28012
25	SMGR	2,158,503,000	2,918,601,000	2,266,055,000	36,702,301,000	36,378,597,000	38,651,360,000	0.05881	0.08023	0.05863
26	SMRA	548,923,785	781,655,714	1,036,685,977	5,567,912,577	5,719,369,239	12,303,061,872	0.09859	0.13667	0.08426
27	TLKM	35,928,000,000	29,447,000,000	30,754,000,000	143,210,000,000	147,306,000,000	149,216,000,000	0.25088	0.1999	0.2061
28	UNTR	11,952,260,000	28,048,594,000	21,142,807,000	79,460,503,000	123,607,460,000	84,035,563,000	0.15042	0.22692	0.25159
29	UNVR	5,716,801,000	5,512,937,000	4,496,082,000	39,545,959,000	41,218,881,000	3,381,238,000	0.14456	0.13375	1.32971

### 13. Rekapitulasi Perhitungan Quick Ratio

NO	Kode Saham	ASET LANCAR			PERSEDIAAN			LIABILITAS LANCAR			QR		
		2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023
1	ADRO	2,838,132	5,319,309	4,302,033	125,738	199,200	171,076	1,361,558	2,447,512	2,135,234	1.99213	2.09196	1.93466
2	AKRA	12,022,678,362	15,841,294,251	18,121,051,657	2,380,874,610	3,051,343,242	3,133,621,502	9,306,841,393	11,280,491,593	12,533,377,808	1.03599	1.13381	1.1958
3	ANTM	11,728,143,000	11,649,779,000	20,064,546,000	3,107,312,000	2,906,069,000	3,470,153,000	6,562,383,000	5,966,311,000	8,576,440,000	1.31367	1.46551	1.93488
4	BMTR	10,580,245,000	10,939,878,000	11,922,727,000	3,771,658,000	4,085,527,000	4,068,295,000	7,524,494,000	4,979,219,000	4,427,082,000	0.90486	1.37659	1.77418
5	CPIN	15,715,060,000	18,031,436,000	18,324,808,000	7,655,165,000	8,999,873,000	9,298,518,000	7,836,101,000	10,109,335,000	11,123,822,000	1.02856	0.89339	0.81144
6	CTRA	21,916,840,000	23,571,974,000	25,747,833,000	11,577,775,000	11,641,082,000	12,119,621,000	10,963,375,000	10,780,802,000	10,625,396,000	0.94305	1.10668	1.28261
7	ELSA	4,446,784,000	5,287,016,000	6,106,301,000	322,656,000	429,814,000	452,691,000	2,561,234,000	3,531,761,000	4,234,123,000	1.61021	1.37529	1.33525
8	ERAA	6,624,347,489	11,217,075,937	12,946,556,470	3,931,609,101	6,064,666,608	8,046,600,374	4,279,452,623	9,021,226,534	10,330,316,409	0.62922	0.57114	0.47433
9	HEAL	2,465,693,000	1,790,662,000	1,950,096,000	94,640,000	100,029,000	117,430,000	1,617,072,000	1,710,040,000	1,552,829,000	1.46626	0.98865	1.18021
10	HRUM	247,612	519,290	432,298	21,292	43,199	77,803	80,578	225,718	256,844	2.80871	2.10923	1.3802
11	INCO	836,576	989,802	1,033,119	162,023	155,753	155,946	168,430	175,039	216,727	4.00495	4.76493	4.04736
12	INTP	11,336,733,000	10,312,090,000	9,228,033,000	2,267,421,000	2,645,121,000	2,904,699,000	4,646,506,000	4,822,152,000	7,368,187,000	1.95186	1.58995	0.85819
13	ITMG	988,024	1,908,545	1,279,872	62,447	96,090	97,971	364,743	585,613	294,254	2.53761	3.09497	4.0166
14	JPFA	14,161,153,000	17,001,468,000	17,218,323,000	7,713,062,000	9,272,329,000	9,683,746,000	7,064,166,000	9,412,440,000	10,684,062,000	0.91279	0.82116	0.70522
15	KLBF	15,712,209,507	16,710,229,570	15,917,724,100	5,087,299,647	7,027,358,455	6,791,979,793	3,534,656,089	4,431,038,459	3,243,168,544	3.00592	2.18524	2.81384
16	LPPF	1,513,483,000	1,445,948,000	1,448,030,000	746,771,000	896,012,000	792,781,000	2,070,044,000	2,355,863,000	2,952,977,000	0.37038	0.23343	0.22189
17	MIKA	3,197,513,553	2,494,375,771	2,762,225,311	67,044,051	62,519,460	81,720,215	762,461,010	652,611,768	556,096,181	4.10574	3.72634	4.82022
18	MNCN	9,524,188,000	9,713,156,000	9,855,425,000	3,363,550,000	3,689,182,000	3,794,661,000	2,334,035,000	2,058,461,000	1,226,902,000	2.63948	2.92645	4.93989
19	MYOR	12,969,783,874	14,772,623,976	14,738,922,388	3,034,214,212	3,870,496,137	3,556,864,427	5,570,773,468	5,636,627,301	4,013,200,510	1.78352	1.93416	2.78632
20	PGAS	2,191,175	2,212,365	1,892,425	54,753	59,593	70,981	863,911	992,570	1,462,418	2.47297	2.16889	1.2455
21	PTBA	18,211,500,000	24,432,148,000	15,148,356,000	1,207,585,000	3,837,187,000	5,499,614,000	7,500,647,000	10,701,780,000	9,968,101,000	2.26699	1.92444	0.96796
22	PTPP	33,731,768,331	32,391,722,827	31,291,248,920	10,914,691,000	10,174,420,203	10,378,008,681	30,145,580,969	26,763,803,653	26,992,211,626	0.7569	0.83013	0.77479
23	PWON	11,453,040,378	12,253,466,079	13,055,426,298	3,980,700,094	3,779,452,446	3,943,380,499	3,018,980,942	2,633,500,064	2,532,140,718	2.47512	3.21778	3.59855
24	SIDO	2,244,707,000	2,194,242,000	2,066,770,000	454,810,000	542,624,000	408,454,000	543,370,000	541,048,000	461,979,000	3.29407	3.05263	3.58959
25	SMGR	16,185,508,000	18,878,979,000	19,782,972,000	4,848,528,000	5,610,233,000	5,133,737,000	14,632,232,000	13,061,027,000	16,111,660,000	0.77479	1.0159	0.90923
26	SMRA	13,030,535,603	14,290,620,589	15,562,228,744	9,253,912,596	9,959,605,756	10,906,023,115	6,968,765,921	9,501,274,376	11,785,714,258	0.54194	0.45584	0.39507
27	TLKM	61,277,000,000	55,057,000,000	55,613,000,000	779,000,000	1,144,000,000	2,704,000,000	69,131,000,000	70,388,000,000	71,568,000,000	0.87512	0.76594	0.73928
28	UNTR	60,604,068,000	78,930,048,000	62,667,105,000	9,454,035,000	15,390,277,000	17,184,208,000	30,489,218,000	42,037,402,000	43,038,299,000	1.67764	1.51151	1.0568
29	UNVR	7,642,208,000	7,567,768,000	6,191,839,000	2,453,871,000	2,625,116,000	2,422,044,000	12,445,152,000	12,442,223,000	11,223,968,000	0.4169	0.39725	0.33587

## 14. Rekapitulasi Perhitungan Return o Equity (ROE)

NO	Kode Saham	JML PENGH KOMPRES			TOTAL EKUITAS			ROE		
		2021	2022	2023	2021	2022	2023	2021	2022	2023
1	ADRO	1,107,105	2,922,928	1,876,857	4,458,315	6,527,338	7,408,750	0.24832	0.4478	0.25333
2	AKRA	1,157,728,068	2,576,003,196	3,048,325,748	11,298,965,113	13,154,810,775	14,042,957,513	0.10246	0.19582	0.21707
3	ANTM	2,199,922,000	3,805,833,000	3,080,401,000	20,837,080,000	23,712,043,000	31,165,670,000	0.10558	0.1605	0.09884
4	BMTR	2,399,828,000	2,058,542,000	1,055,116,000	23,878,106,000	26,648,917,000	27,650,006,000	0.1005	0.07725	0.03816
5	CPIN	3,636,892,000	2,948,199,000	2,341,344,000	25,149,999,000	26,327,214,000	27,028,758,000	0.14461	0.11198	0.08662
6	CTRA	2,142,274,000	1,866,156,000	1,956,182,000	19,394,197,000	20,912,932,000	22,624,716,000	0.11046	0.08923	0.08646
7	ELSA	111,924,000	393,467,000	487,889,000	3,778,134,000	4,117,211,000	4,416,068,000	0.02962	0.09557	0.11048
8	ERAA	1,116,238,738	1,113,314,822	790,848,871	6,462,361,670	7,202,862,872	8,130,773,615	0.17273	0.15457	0.09727
9	HEAL	1,295,452,000	390,298,000	568,279,000	4,432,592,000	4,685,473,000	5,198,326,000	0.29226	0.0833	0.10932
10	HRUM	98,867	379,293	196,147	651,472	992,273	1,174,720	0.15176	0.38225	0.16697
11	INCO	167,201	200,319	269,887	2,154,461	2,354,780	2,564,537	0.07761	0.08507	0.10524
12	INTP	1,872,995,000	1,841,868,000	1,951,577,000	26,136,114,000	25,706,169,000	20,969,511,000	0.07166	0.07165	0.09307
13	ITMG	461,730	1,219,926	505,717	1,201,239	2,640,177	1,788,540	0.38438	0.46206	0.28275
14	JPFA	2,196,458,000	1,283,398,000	1,053,501,000	13,102,710,000	13,654,777,000	14,167,212,000	0.16763	0.09399	0.07436
15	KLBF	3,208,499,314	3,513,671,510	2,802,767,368	21,265,877,739	22,097,328,202	23,129,022,616	0.15088	0.15901	0.12118
16	LPPF	879,859,000	1,283,182,000	817,897,000	1,005,972,000	580,164,000	30,738,000	0.87464	2.21176	26.6087
17	MIKA	1,392,598,209	1,087,602,034	995,491,488	5,925,143,837	6,131,884,486	6,599,783,247	0.23503	0.17737	0.15084
18	MNCN	2,596,147,000	2,240,659,000	1,083,368,000	17,757,965,000	19,908,740,000	20,921,146,000	0.1462	0.11255	0.05178
19	MYOR	1,295,324,732	2,007,764,210	3,244,625,587	11,360,031,396	12,834,694,091	15,282,089,187	0.11402	0.15643	0.21232
20	PGAS	352,993	389,906	391,550	3,284,925	3,441,771	3,540,403	0.10746	0.11329	0.11059
21	PTBA	7,575,939,000	12,766,366,000	5,483,717,000	24,253,724,000	28,916,046,000	21,563,196,000	0.31236	0.4415	0.25431
22	PTPP	402,248,068	398,048,443	212,248,656	14,330,149,681	14,821,052,298	15,143,391,333	0.02807	0.02686	0.01402
23	PWON	1,579,743,188	1,745,020,922	2,377,688,069	19,178,438,459	20,718,276,011	22,279,334,366	0.08237	0.08423	0.10672
24	SIDO	1,268,263,000	1,116,235,000	948,466,000	3,471,185,000	3,505,475,000	3,385,941,000	0.36537	0.31843	0.28012
25	SMGR	2,158,503,000	2,918,601,000	2,266,055,000	42,875,012,000	47,239,360,000	47,800,976,000	0.05034	0.06178	0.04741
26	SMRA	548,923,785	781,655,714	1,036,685,977	11,230,223,167	11,750,040,507	12,303,061,872	0.04888	0.06652	0.08426
27	TLKM	35,928,000,000	29,447,000,000	30,754,000,000	145,399,000,000	149,262,000,000	156,562,000,000	0.2471	0.19728	0.19643
28	UNTR	11,952,260,000	28,048,594,000	21,142,807,000	71,822,757,000	89,513,825,000	84,035,563,000	0.16641	0.31334	0.25159
29	UNVR	5,716,801,000	5,512,937,000	4,496,082,000	4,231,269,000	3,997,256,000	3,381,238,000	1.35108	1.37918	1.32971

### 15. Rekapitulasi Temuan Variabel Salah Saji Material

NO	Kode Saham	SA 315			Perubahan Kebijakan Akuntansi		
		2021	2022	2023	2021	2022	2023
1.	ADRO	1	1	3	4	2	2
2.	AKRA	1	1	1	4	3	3
3.	ANTM	1	3	3	4	3	3
4.	BMTR	1	2	2	1	1	1
5.	CPIN	1	2	2	4	3	3
6.	CTRA	1	2	2	3	2	2
7.	ELSA	1	2	2	2	2	3
8.	ERAA	1	1	1	4	3	3
9.	HEAL	1	2	2	4	2	4
10.	HRUM	1	3	2	4	3	3
11.	INCO	1	3	3	3	2	3
12.	INTP	1	2	2	3	2	3
13.	ITMG	1	2	2	4	3	3
14.	JPFA	1	3	3	2	3	3
15.	KLBF	1	2	2	5	3	3
16.	LPPF	1	3	3	2	3	3
17.	MIKA	1	2	2	3	3	3
18.	MNCN	1	2	2	1	1	1
19.	MYOR	1	2	2	1	1	1
20.	PGAS	1	3	3	4	3	3
21.	PTBA	1	2	2	4	3	3
22.	PTPP	2	2	2	1	2	2
23.	PWON	1	2	2	1	2	2
24.	SIDO	1	2	2	4	3	3
25.	SMGR	1	3	3	4	2	2
26.	SMRA	1	2	2	3	2	2
27.	TLKM	1	2	2	3	3	3
28.	UNTR	1	3	3	4	2	2
29.	UNVR	1	1	1	2	1	1

### 16. Rekapitulasi Temuan Variabel Opini Audit

NO	Kode Saham	Opini Audit		
		2021	2022	2023
1.	ADRO	1	1	1
2.	AKRA	1	1	1
3.	ANTM	1	1	1
4.	BMTR	1	1	1
5.	CPIN	1	1	1
6.	CTRA	1	1	1
7.	ELSA	1	1	1
8.	ERAA	1	1	1
9.	HEAL	1	1	1
10.	HRUM	1	1	1
11.	INCO	1	1	1
12.	INTP	1	1	1
13.	ITMG	1	1	1
14.	JPFA	1	1	1
15.	KLBF	1	1	1
16.	LPPF	1	1	1
17.	MIKA	1	1	1
18.	MNCN	1	1	1
19.	MYOR	1	1	1
20.	PGAS	1	1	1
21.	PTBA	1	1	1
22.	PTPP	0	1	1
23.	PWON	1	1	1
24.	SIDO	1	1	1
25.	SMGR	1	1	1
26.	SMRA	1	1	1
27.	TLKM	1	1	1
28.	UNTR	1	1	1
29.	UNVR	1	1	1

### 17. Hasil Uji Cross Loadings

	<b>Opini Audit</b>	<b>Prinsip Going Concern</b>	<b>Prinsip Transparasi</b>	<b>Risiko Saham Sayriah</b>	<b>Salah Saji Material</b>	<b>Tax Aggressiveness</b>	<b>Prinsip Going Concern x Risiko Saham Sayriah</b>
<b>CETR</b>	-0.171	0.846	-0.108	0.729	-0.117	0.955	0.739
<b>ESG</b>	-0.162	-0.026	0.911	-0.139	0.037	-0.036	-0.099
<b>ETR</b>	-0.219	0.974	-0.024	0.598	-0.039	0.937	0.753
<b>Kebijakan Akuntansi</b>	-0.162	-0.091	0.035	-0.167	0.956	-0.08	-0.119
<b>Kepatuhan 2</b>	-0.084	0.81	-0.138	0.951	-0.189	0.758	0.712
<b>Kredit</b>	-0.043	0.284	-0.215	0.686	-0.115	0.283	0.365
<b>NIS</b>	-0.219	0.974	-0.024	0.598	-0.039	0.937	0.753
<b>Opini Audit</b>	1.000	-0.195	-0.211	-0.082	-0.146	-0.204	-0.155
<b>ROE</b>	-0.084	0.81	-0.138	0.951	-0.189	0.758	0.712
<b>SA 315</b>	-0.117	-0.074	-0.034	-0.199	0.955	-0.084	-0.14
<b>Tata Kelola</b>	-0.223	-0.078	0.955	-0.197	-0.026	-0.093	-0.124
<b>Prinsip Going Concern x Risiko Saham Sayriah</b>	-0.155	0.799	-0.121	0.698	-0.136	0.787	1.000

**18. Hasil Uji R-Square (R<sup>2</sup>) Bootstrapping**

	<b>Original sample (O)</b>	<b>Sample mean (M)</b>	<b>Standard deviation (STDEV)</b>	<b>T statistics ( O/STDEV )</b>	<b>P values</b>
<b>Opini Audit</b>	0.122	0.184	0.071	1.717	<b>0.086</b>
<b>Risiko Saham Sayriah</b>	0.534	0.579	0.2	2.673	0.008

**19. Hasil Uji R-Square (R<sup>2</sup>) Adjusted Bootstrapping**

	<b>Original sample (O)</b>	<b>Sample mean (M)</b>	<b>Standard deviation (STDEV)</b>	<b>T statistics ( O/STDEV )</b>	<b>P values</b>
<b>Opini Audit</b>	0.061	0.127	0.076	0.802	<b>0.423</b>
<b>Risiko Saham Sayriah</b>	0.518	0.565	0.207	2.509	0.012

**20. Hasil Uji Average Variance Extracted (AVE) Bootsraping**

	<b>Original sample (O)</b>	<b>Sample mean (M)</b>	<b>Standard deviation (STDEV)</b>	<b>T statistics ( O/STDEV )</b>	<b>P values</b>
<b>Opini Audit</b>	1.000	1.000	0.000	n/a	n/a
<b>Prinsip Going Concern</b>	0.803	0.743	0.178	4.52	0.000
<b>Prinsip Transparansi</b>	0.87	0.866	0.178	18.576	0.000
<b>Risiko Saham Sayriah</b>	0.688	0.675	0.178	7.54	0.000
<b>Salah Saji Material</b>	0.912	0.908	0.178	25.751	0.000
<b>Tax Aggressiveness</b>	0.895	0.866	0.178	11.737	0.000

## 21. Hasil Uji Composite Reliability ( $\rho_c$ ) Bootstrapping


	<b>Original sample (O)</b>	<b>Sample mean (M)</b>	<b>Standard deviation (STDEV)</b>	<b>T statistics ( O/STDEV )</b>	<b>P values</b>
<b>Opini Audit</b>	1.000	1.000	0.000	n/a	n/a
<b>Prinsip Going Concern</b>	0.890	0.802	0.220	4.052	0.000
<b>Prinsip Transparasi</b>	0.931	0.927	0.038	24.275	0.000
<b>Risiko Saham Sayriah</b>	0.811	0.782	0.103	7.871	0.000
<b>Salah Saji Material</b>	0.954	0.951	0.030	31.308	0.000
<b>Tax Aggressiveness</b>	0.945	0.926	0.046	20.356	0.000

## 22. Hasil Uji Cronbach's Alpha Bootsraping

	<b>Original sample (O)</b>	<b>Sample mean (M)</b>	<b>Standard deviation (STDEV)</b>	<b>T statistics ( O/STDEV )</b>	<b>P values</b>
<b>Opini Audit</b>	1.000	1.000	0.000	n/a	n/a
<b>Prinsip Going Concern</b>	0.793	0.764	0.139	5.69	0.000
<b>Prinsip Transparasi</b>	0.855	0.853	0.044	19.615	0.000
<b>Risiko Saham Sayriah</b>	0.6	0.556	0.187	3.203	0.001
<b>Salah Saji Material</b>	0.904	0.901	0.025	35.92	0.000
<b>Tax Aggressiveness</b>	0.884	0.841	0.102	8.626	0.000

23. Kartu Bimbingan

13 SEP 2024




**UNIVERSITAS 17 AGUSTUS 1945 (UNTAG) SURABAYA**  
**FAKULTAS EKONOMI DAN BISNIS**

Kampus: Jl. Semolowaru 45 Surabaya 60118, Telp (031) 5931800 Pst 140&141 E-mail: feb@untag-sby.ac.id

**SEMESTER**  
**Gasal / Genap**  
**2024 , 2025**

**KARTU BIMBINGAN SKRIPSI**



**Nama Mahasiswa / NBI :** Refi Tri Anika

**Nama Pembimbing :** Prof. Dr. Tri Ratnawati, MS, Ak, CA, CPA

**Judul Skripsi :** Pengaruh Tax Aggressiveness, Sahaja Soji Material dan Prinsip Transparansi Terhadap Risiko Saham Syariah dan Opini Audit Dengan Prinsip Going Concern Sebagai Variabel Moderating Pada Perusahaan Yang Terindex di JII70 Tahun 2020 - 2022

**Mulai Program Skripsi : Semester .....** Thn. Ak. .... **Selesai Bimbingan Tanggal .....**

No.	HARI / TANGGAL	KONSENTRASI		PARAF
		BAB / HAL	KETERANGAN REVISI	
1.	Rabu, 11-9-24	Judul	Konsultasi, Rensi	<i>[Signature]</i>
2.	Kamis, 12-9-24	Judul	Ace	<i>[Signature]</i>
3.	Selasa, 17-9-24	Bab I	Konsultasi, Rensi	<i>[Signature]</i>
4.	Senin, 23-9-24	" I	Ace	<i>[Signature]</i>
5.	Jumik, 4-10-24	" II, III	Konsultasi, Rensi	<i>[Signature]</i>
6.	Senin, 7-10-24	" I <sup>2d</sup> III	Ace	<i>[Signature]</i>
7.	20/11-24	" IV, V	Konsultasi, Rensi	<i>[Signature]</i>
8.	28/11-24	" IV, V	Konsultasi	<i>[Signature]</i>
9.	3/12-24	" IV, V	Ace	<i>[Signature]</i>

Perpanjangan I \_\_\_\_\_

Semester : \_\_\_\_\_

Th. Ak. : \_\_\_\_\_

Paraf Kajar : \_\_\_\_\_

Surabaya, 3/12-2024

*[Signature]*

( Nama dan tanda tangan Pembimbing )

## 24. Hasil Turnitin

Pengaruh Tax Aggrssiveness, Salah Saji Material dan Prinsip Transparansi		
ORIGINALITY REPORT		
<b>15%</b>	<b>14%</b>	<b>11%</b>
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS
		<b>6%</b>
		STUDENT PAPERS
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<b>2</b>	<b>repository.untag-sby.ac.id</b> Internet Source	<b>3%</b>
<b>3</b>	<b>Submitted to UIN Raden Intan Lampung</b> Student Paper	<b>1%</b>
<b>4</b>	<b>Submitted to University of Muhammadiyah Malang</b> Student Paper	<b>1%</b>
<b>5</b>	<b>Submitted to United International University</b> Student Paper	<b>1%</b>
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<b>7</b>	<b>repository.iainbengkulu.ac.id</b> Internet Source	<b>1%</b>
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<b>9</b>	<b>Amrullah, Romanda Annas. "Pengembangan Kinerja Sumber Daya Manusia Melalui Masalah Knowledge-Based Skills", Universitas Islam Sultan Agung (Indonesia), 2024</b> Publication	<b>1%</b>
<b>10</b>	<b>publish.ojs-indonesia.com</b> Internet Source	<b>1%</b>
<b>11</b>	<b>pt.scribd.com</b> Internet Source	<b>1%</b>
<b>12</b>	<b>repository.uir.ac.id</b> Internet Source	<b>1%</b>