

LAMPIRAN

Lampiran 1 Data *Financial Stability* Perusahaan Sektor Industri Dasar dan Kimia
Periode 2019-2023

		Total Aset	Total aset-1	FS (X1)
ALDO	2019	Rp 925,114,449,507	Rp 779,246,858,000	0.1576 8
	2020	Rp 953,551,967,212	Rp 925,114,449,507	0.0298 2
	2021	Rp 1,210,809,442,028	Rp 953,551,967,212	0.2124 7
	2022	Rp 1,568,806,950,187	Rp 1,210,809,442,028	0.2282
	2023	Rp 1,751,702,567,743	Rp 1,568,806,950,187	0.1044 1
AKPI	2019	Rp 2,776,775,756,000	Rp 1,746,807,361,866	0.3709 2
	2020	Rp 2,644,267,716,000	Rp 2,776,775,756,000	-0.0501
	2021	Rp 3,335,740,359,000	Rp 2,644,267,716,000	0.2072 9
	2022	Rp 3,590,544,759,000	Rp 3,335,740,359,000	0.0709 7
	2023	Rp 3,351,569,378,000	Rp 3,590,544,759,000	-0.0713
ALKA	2019	Rp 604,824,614,000	Rp 405,445,049,452	0.3296 5
	2020	Rp 418,630,902,000	Rp 604,824,614,000	-0.4448
	2021	Rp 499,393,053,000	Rp 418,630,902,000	0.1617 2
	2022	Rp 638,952,801,000	Rp 499,393,053,000	0.2184 2
	2023	Rp 339,743,773,000	Rp 638,952,801,000	-0.8807
AMFG	2019	Rp 8,738,055,000,000	Rp 6,076,604,000,000	0.3045 8
	2020	Rp 7,961,657,000,000	Rp 8,738,055,000,000	-0.0975
	2021	Rp 7,403,476,000,000	Rp 7,961,657,000,000	-0.0754
	2022	Rp 7,466,520,000,000	Rp 7,403,476,000,000	0.0084 4

	202 3	Rp 7,500,664,000,000	Rp 7,466,520,000,000	0.0045 5
APLI	201 9	Rp 419,264,529,448	Rp 441,223,941,897	-0.0524
	202 0	Rp 406,440,895,710	Rp 419,264,529,448	-0.0316
	202 1	Rp 431,280,653,664	Rp 406,440,895,710	0.0576
	202 2	Rp 468,541,883,266	Rp 431,280,653,664	0.0795 3
	202 3	Rp 490,506,911,907	Rp 468,541,883,266	0.0447 8
ARNA	201 9	Rp 1,799,137,069,343	Rp 719,726,855,599	0.5999 6
	202 0	Rp 1,970,340,289,520	Rp 1,799,137,069,343	0.0868 9
	202 1	Rp 2,243,523,072,803	Rp 1,970,340,289,520	0.1217 7
	202 2	Rp 2,578,868,615,545	Rp 2,243,523,072,803	0.1300 4
	202 3	Rp 2,620,491,657,384	Rp 2,578,868,615,545	0.0158 8
BRNA	201 9	Rp 2,263,112,918,000	Rp 1,074,238,575,525	0.5253 3
	202 0	Rp 1,965,718,547,000	Rp 2,263,112,918,000	-0.1513
	202 1	Rp 2,020,640,257,000	Rp 1,965,718,547,000	0.0271 8
	202 2	Rp 1,869,959,662,000	Rp 2,020,640,257,000	-0.0806
	202 3	Rp 1,721,496,628,000	Rp 1,869,959,662,000	-0.0862
BTON	201 9	Rp 230,561,123,774	Rp 318,141,387,900	-0.3799
	202 0	Rp 234,905,016,318	Rp 230,561,123,774	0.0184 9
	202 1	Rp 270,669,540,064	Rp 234,905,016,318	0.1321 3
	202 2	Rp 344,552,996,651	Rp 270,669,540,064	0.2144 3
	202 3	Rp 361,613,066,667	Rp 344,552,996,651	0.0471 8
BUDI	201 9	Rp 2,999,767,000,000	Rp 2,106,446,579,086	0.2978
	202 0	Rp 2,963,007,000,000	Rp 2,999,767,000,000	-0.0124

	202 1	Rp 2,993,218,000,000	Rp 2,963,007,000,000	0.0100 9
	202 2	Rp 3,173,651,000,000	Rp 2,993,218,000,000	0.0568 5
	202 3	Rp 3,327,846,000,000	Rp 3,173,651,000,000	0.0463 3
CAKK	201 9	Rp 329,920,473,799	Rp 604,824,614,000	-0.8332
	202 0	Rp 354,900,568,484	Rp 329,920,473,799	0.0703 9
	202 1	Rp 441,223,941,897	Rp 354,900,568,484	0.1956 5
	202 2	Rp 447,970,072,779	Rp 441,223,941,897	0.0150 6
	202 3	Rp 466,022,798,636	Rp 447,970,072,779	0.0387 4
CPIN	201 9	Rp 29,109,408,000,000	Rp 30,751,992,944,302	-0.0564
	202 0	Rp 31,159,291,000,000	Rp 29,109,408,000,000	0.0657 9
	202 1	Rp 35,446,051,000,000	Rp 31,159,291,000,000	0.1209 4
	202 2	Rp 39,847,545,000,000	Rp 35,446,051,000,000	0.1104 6
	202 3	Rp 40,970,800,000,000	Rp 39,847,545,000,000	0.0274 2
DPNS	201 9	Rp 318,141,387,900	Rp 399,393,053,000	-0.2554
	202 0	Rp 317,310,718,779	Rp 318,141,387,900	-0.0026
	202 1	Rp 362,242,571,405	Rp 317,310,718,779	0.1240 4
	202 2	Rp 405,675,831,614	Rp 362,242,571,405	0.1070 6
	202 3	Rp 347,048,791,589	Rp 405,675,831,614	-0.1689
EKAD	201 9	Rp 968,234,349,565	Rp 953,551,967,212	0.0151 6
	202 0	Rp 1,081,979,820,386	Rp 968,234,349,565	0.1051 3
	202 1	Rp 1,165,564,745,263	Rp 1,081,979,820,386	0.0717 1
	202 2	Rp 1,221,291,885,832	Rp 1,165,564,745,263	0.0456 3
	202 3	Rp 1,247,265,694,706	Rp 1,221,291,885,832	0.0208 2

FASW	201 9	Rp 10,751,992,944,302	Rp 11,322,034,250,000	-0.053
	202 0	Rp 11,513,044,288,721	Rp 10,751,992,944,302	0.0661
	202 1	Rp 13,302,224,000,000	Rp 11,513,044,288,721	0.1345
	202 2	Rp 12,877,846,000,000	Rp 13,302,224,000,000	-0.033
	202 3	Rp 12,545,144,000,000	Rp 12,877,846,000,000	-0.0265
GDST	201 9	Rp 1,758,578,169,995	Rp 1,395,969,637,457	0.2061 9
	202 0	Rp 1,588,136,471,649	Rp 1,758,578,169,995	-0.1073
	202 1	Rp 1,583,979,016,422	Rp 1,588,136,471,649	-0.0026
	202 2	Rp 2,106,446,579,086	Rp 1,583,979,016,422	0.2480 3
	202 3	Rp 2,228,129,147,603	Rp 2,106,446,579,086	0.0546 1
IFII	201 9	Rp 1,101,538,734,976	Rp 1,568,806,950,187	-0.4242
	202 0	Rp 1,074,238,575,525	Rp 1,101,538,734,976	-0.0254
	202 1	Rp 1,158,730,182,419	Rp 1,074,238,575,525	0.0729 2
	202 2	Rp 1,746,807,361,866	Rp 1,158,730,182,419	0.3366 6
	202 3	Rp 1,894,388,459,807	Rp 1,746,807,361,866	0.0779
IGAR	201 9	Rp 617,594,780,669	Rp 499,393,053,000	0.1913 9
	202 0	Rp 665,863,417,235	Rp 617,594,780,669	0.0724 9
	202 1	Rp 809,371,584,010	Rp 665,863,417,235	0.1773 1
	202 2	Rp 863,638,556,466	Rp 809,371,584,010	0.0628 4
	202 3	Rp 908,807,798,500	Rp 863,638,556,466	0.0497
IMPC	201 9	Rp 2,501,132,856,219	Rp 1,085,400,000,000	0.5660 4
	202 0	Rp 2,697,100,062,756	Rp 2,501,132,856,219	0.0726 6
	202 1	Rp 2,861,498,208,364	Rp 2,697,100,062,756	0.0574 5

	202 2	Rp 3,435,475,875,401	Rp 2,861,498,208,364	0.1670 7
	202 3	Rp 3,597,041,437,692	Rp 3,435,475,875,401	0.0449 2
INAI	201 9	Rp 1,212,894,403,676	Rp 1,568,806,950,187	-0.2934
	202 0	Rp 1,395,969,637,457	Rp 1,212,894,403,676	0.1311 5
	202 1	Rp 1,548,832,511,319	Rp 1,395,969,637,457	0.0987
	202 2	Rp 1,554,795,974,228	Rp 1,548,832,511,319	0.0038 4
	202 3	Rp 1,476,872,833,252	Rp 1,554,795,974,228	-0.0528
INCI	201 9	Rp 405,445,049,452	Rp 362,242,571,405	0.1065 6
	202 0	Rp 444,865,800,672	Rp 405,445,049,452	0.0886 1
	202 1	Rp 510,698,600,200	Rp 444,865,800,672	0.1289 1
	202 2	Rp 496,010,534,463	Rp 510,698,600,200	-0.0296
	202 3	Rp 492,567,875,766	Rp 496,010,534,463	-0.007
INTP	201 9	Rp 27,707,749,000,000	Rp 21,159,291,000,000	0.2363 4
	202 0	Rp 27,344,672,000,000	Rp 27,707,749,000,000	-0.0133
	202 1	Rp 26,136,114,000,000	Rp 27,344,672,000,000	-0.0462
	202 2	Rp 25,706,169,000,000	Rp 26,136,114,000,000	-0.0167
	202 3	Rp 29,649,645,000,000	Rp 25,706,169,000,000	0.133
ISSP	201 9	Rp 6,424,507,000,000	Rp 2,020,640,257,000	0.6854 8
	202 0	Rp 6,076,604,000,000	Rp 6,424,507,000,000	-0.0573
	202 1	Rp 7,097,322,000,000	Rp 6,076,604,000,000	0.1438 2
	202 2	Rp 7,405,931,000,000	Rp 7,097,322,000,000	0.0416 7
	202 3	Rp 7,971,708,000,000	Rp 7,405,931,000,000	0.0709 7
JPFA	201 9	Rp 26,650,895,000,000	Rp 27,707,749,000,000	-0.0397

	2020	Rp 25,951,760,000,000	Rp 26,650,895,000,000	-0.0269
	2021	Rp 28,589,656,000,000	Rp 25,951,760,000,000	0.09227
	2022	Rp 32,690,887,000,000	Rp 28,589,656,000,000	0.12545
	2023	Rp 34,109,431,000,000	Rp 32,690,887,000,000	0.04159
KDSI	2019	Rp 1,253,650,408,375	Rp 1,970,340,289,520	-0.5717
	2020	Rp 1,245,707,236,962	Rp 1,253,650,408,375	-0.0064
	2021	Rp 1,353,868,759,222	Rp 1,245,707,236,962	0.07989
	2022	Rp 1,289,211,450,108	Rp 1,353,868,759,222	-0.0502
	2023	Rp 11,285,188,916,364	Rp 1,289,211,450,108	0.88576
LION	2019	Rp 688,017,892,312	Rp 555,486,189,959	0.19263
	2020	Rp 647,829,858,922	Rp 688,017,892,312	-0.062
	2021	Rp 692,582,711,193	Rp 647,829,858,922	0.06462
	2022	Rp 684,497,878,481	Rp 692,582,711,193	-0.0118
	2023	Rp 742,886,859,560	Rp 684,497,878,481	0.0786
LMSH	2019	Rp 147,090,641,453	Rp 111,374,000,000	0.24282
	2020	Rp 143,486,189,959	Rp 147,090,641,453	-0.0251
	2021	Rp 145,459,649,889	Rp 143,486,189,959	0.01357
	2022	Rp 132,398,867,747	Rp 145,459,649,889	-0.0986
	2023	Rp 125,154,742,796	Rp 132,398,867,747	-0.0579
MAIN	2019	Rp 4,648,577,041,000	Rp 3,020,640,257,000	0.3502
	2020	Rp 4,674,206,873,000	Rp 4,648,577,041,000	0.00548
	2021	Rp 5,436,745,210,000	Rp 4,674,206,873,000	0.14026
	2022	Rp 5,746,998,087,000	Rp 5,436,745,210,000	0.05399

	2023	Rp 5,517,296,880,000	Rp 5,746,998,087,000	-0.0416
MAR K	2019	Rp 441,254,067,741	Rp 953,551,967,212	-1.161
	2020	Rp 719,726,855,599	Rp 441,254,067,741	0.3869 1
	2021	Rp 1,078,458,868,349	Rp 719,726,855,599	0.3326 3
	2022	Rp 1,005,368,365,991	Rp 1,078,458,868,349	-0.0727
	2023	Rp 951,550,724,256	Rp 1,005,368,365,991	-0.0566
MDKI	2019	Rp 923,795,000,000	Rp 912,582,711,193	0.0121 4
	2020	Rp 973,684,000,000	Rp 923,795,000,000	0.0512 4
	2021	Rp 985,400,000,000	Rp 973,684,000,000	0.0118 9
	2022	Rp 1,045,929,000,000	Rp 985,400,000,000	0.0578 7
	2023	Rp 1,064,547,000,000	Rp 1,045,929,000,000	0.0174 9
MLIA	2019	Rp 968,234,349,565	Rp 863,638,556,466	0.1080 3
	2020	Rp 1,081,979,820,386	Rp 968,234,349,565	0.1051 3
	2021	Rp 1,165,564,745,263	Rp 1,081,979,820,386	0.0717 1
	2022	Rp 1,221,291,885,832	Rp 1,165,564,745,263	0.0456 3
	2023	Rp 1,247,265,694,706	Rp 1,221,291,885,832	0.0208 2
MOLI	2019	Rp 1,872,712,715,000	Rp 1,395,969,637,457	0.2545 7
	2020	Rp 2,279,580,714,000	Rp 1,872,712,715,000	0.1784 8
	2021	Rp 2,275,216,679,000	Rp 2,279,580,714,000	-0.0019
	2022	Rp 1,896,261,085,000	Rp 2,275,216,679,000	-0.1998
	2023	Rp 2,019,929,220,000	Rp 1,896,261,085,000	0.0612 2
PBID	2019	Rp 2,338,919,728,000	Rp 1,751,702,567,743	0.2510 6
	2020	Rp 2,421,301,079,000	Rp 2,338,919,728,000	0.0340 2

	202 1	Rp 2,801,186,958,000	Rp 2,421,301,079,000	0.1356 2
	202 2	Rp 3,040,363,137,000	Rp 2,801,186,958,000	0.0786 7
	202 3	Rp 3,196,352,644,000	Rp 3,040,363,137,000	0.0488
PICO	201 9	Rp 1,128,475,286,643	Rp 1,081,979,820,386	0.0412
	202 0	Rp 1,092,811,641,343	Rp 1,128,475,286,643	-0.0326
	202 1	Rp 1,073,888,124,689	Rp 1,092,811,641,343	-0.0176
	202 2	Rp 1,014,888,115,857	Rp 1,073,888,124,689	-0.0581
	202 3	Rp 736,044,302,230	Rp 1,014,888,115,857	-0.3788
SIPD	201 9	Rp 2,470,793,000,000	Rp 2,289,211,450,108	0.0734 9
	202 0	Rp 2,592,850,000,000	Rp 2,470,793,000,000	0.0470 7
	202 1	Rp 2,794,113,000,000	Rp 2,592,850,000,000	0.0720 3
	202 2	Rp 3,002,424,000,000	Rp 2,794,113,000,000	0.0693 8
	202 3	Rp 3,281,471,000,000	Rp 3,002,424,000,000	0.0850 4
SMCB	201 9	Rp 19,567,498,000,000	Rp 21,589,656,000,000	-0.1033
	202 0	Rp 20,738,125,000,000	Rp 19,567,498,000,000	0.0564 5
	202 1	Rp 21,491,023,000,000	Rp 20,738,125,000,000	0.0350 3
	202 2	Rp 21,378,510,000,000	Rp 21,491,023,000,000	-0.0053
	202 3	Rp 22,206,739,000,000	Rp 21,378,510,000,000	0.0373
SMGR	201 9	Rp 79,807,067,000,000	Rp 60,738,125,000,000	0.2389 4
	202 0	Rp 78,006,244,000,000	Rp 79,807,067,000,000	-0.0231
	202 1	Rp 76,504,240,000,000	Rp 78,006,244,000,000	-0.0196
	202 2	Rp 82,960,012,000,000	Rp 76,504,240,000,000	0.0778 2
	202 3	Rp 81,820,529,000,000	Rp 82,960,012,000,000	-0.0139

SMKL	201 9	Rp 1,730,202,346,562	Rp 2,275,216,679,000	-0.315
	202 0	Rp 1,672,515,743,467	Rp 1,730,202,346,562	-0.0345
	202 1	Rp 1,911,921,812,381	Rp 1,672,515,743,467	0.1252 2
	202 2	Rp 2,024,398,917,353	Rp 1,911,921,812,381	0.0555 6
	202 3	Rp 1,890,946,951,343	Rp 2,024,398,917,353	-0.0706
SRSN	201 9	Rp 779,246,858,000	Rp 662,242,571,405	0.1501 5
	202 0	Rp 906,846,895,000	Rp 779,246,858,000	0.1407 1
	202 1	Rp 860,162,908,000	Rp 906,846,895,000	-0.0543
	202 2	Rp 876,602,301,000	Rp 860,162,908,000	0.0187 5
	202 3	Rp 936,697,851,000	Rp 876,602,301,000	0.0641 6
SWAT	201 9	Rp 605,688,084,522	Rp 504,888,115,857	0.1664 2
	202 0	Rp 640,935,546,558	Rp 605,688,084,522	0.0549 9
	202 1	Rp 684,897,530,877	Rp 640,935,546,558	0.0641 9
	202 2	Rp 658,095,214,477	Rp 684,897,530,877	-0.0407
	202 3	Rp 634,045,770,281	Rp 658,095,214,477	-0.0379
TALF	201 9	Rp 1,329,083,050,439	Rp 1,645,392,346,562	-0.238
	202 0	Rp 1,474,472,516,166	Rp 1,329,083,050,439	0.0986
	202 1	Rp 1,569,929,936,844	Rp 1,474,472,516,166	0.0608
	202 2	Rp 1,797,280,792,145	Rp 1,569,929,936,844	0.1265
	202 3	Rp 1,733,867,453,375	Rp 1,797,280,792,145	-0.0366
TIRT	201 9	Rp 895,683,018,081	Rp 605,445,049,452	0.3240 4
	202 0	Rp 394,725,543,723	Rp 895,683,018,081	-1.2691
	202 1	Rp 282,668,964,144	Rp 394,725,543,723	-0.3964

	202 2	Rp 252,098,033,300	Rp 282,668,964,144	-0.1213
	202 3	Rp 216,182,459,870	Rp 252,098,033,300	-0.1661
WTO N	201 9	Rp 10,337,895,087,207	Rp 8,567,498,000,000	0.1712 5
	202 0	Rp 8,509,017,299,594	Rp 10,337,895,087,207	-0.2149
	202 1	Rp 8,928,183,492,920	Rp 8,509,017,299,594	0.0469 5
	202 2	Rp 9,447,528,704,261	Rp 8,928,183,492,920	0.0549 7
	202 3	Rp 7,631,670,664,176	Rp 9,447,528,704,261	-0.2379
YPAS	201 9	Rp 278,236,534,771	Rp 394,725,543,723	-0.4187
	202 0	Rp 275,782,172,710	Rp 278,236,534,771	-0.0089
	202 1	Rp 258,162,529,531	Rp 275,782,172,710	-0.0683
	202 2	Rp 290,500,335,235	Rp 258,162,529,531	0.1113 2
	202 3	Rp 275,628,887,613	Rp 290,500,335,235	-0.054

Lampiran 2 Data *Tax Avoidance* Perusahaan Sektor Industri Dasar dan Kimia Periode 2019-2023

		Kas untuk Pajak	Lab a Sebelum Pajak	ETR (X2)
ALDO	201 9	Rp 29,295,028,385	Rp 96,157,039,365	0.30466
	202 0	Rp 24,962,387,219	Rp 83,963,236,519	0.2973
	202 1	Rp 29,914,777,877	Rp 129,768,148,235	0.23052
	202 2	Rp 41,975,858,329	Rp 84,844,590,413	0.49474
	202 3	Rp 33,845,669,019	Rp 4,005,495,242	8.44981
AKPI	201 9	Rp 6,925,727,543	Rp 26,221,826,142	0.26412
	202 0	Rp 9,594,782,000	Rp 40,676,936,000	0.23588
	202 1	Rp 55,182,793,000	Rp 221,678,190,000	0.24893

	202 2	Rp 29,617,838,000	Rp 270,666,895,000	0.10943
	202 3	Rp 36,474,150,000	-Rp 41,969,159,000	-0.86907
ALKA	201 9	Rp 359,416,496	Rp 5,956,601,009	0.06034
	202 0	Rp 506,845,000	Rp 8,177,691,000	0.06198
	202 1	Rp 935,931,000	Rp 17,262,076,000	0.05422
	202 2	Rp 503,530,000	Rp 48,544,749,000	0.01037
	202 3	Rp 1,283,645,000	Rp 43,220,258,000	0.0297
AMFG	201 9	Rp 7,638,445,435	-Rp 67,718,233,075	-0.1128
	202 0	Rp 7,980,000,000	-Rp 465,748,000,000	-0.01713
	202 1	Rp 16,633,000,000	Rp 378,799,000,000	0.04391
	202 2	Rp 40,554,000,000	Rp 565,840,000,000	0.07167
	202 3	Rp 132,598,000,000	Rp 755,750,000,000	0.17545
APLI	201 9	Rp 6,344,000,000	Rp 50,096,000,000	0.12664
	202 0	Rp 6,569,795,964	-Rp 2,070,661,333	-3.1728
	202 1	Rp 5,600,766,172	Rp 25,772,333,633	0.21732
	202 2	Rp 12,767,032,414	Rp 61,233,041,557	0.2085
	202 3	Rp 24,145,686,724	Rp 66,711,258,832	0.36194
ARNA	201 9	Rp 37,608,893,444	Rp 137,720,156,180	0.27308
	202 0	Rp 58,526,382,894	Rp 420,626,406,830	0.13914
	202 1	Rp 115,307,775,174	Rp 609,653,614,511	0.18914
	202 2	Rp 163,911,947,270	Rp 746,096,093,997	0.21969
	202 3	Rp 166,528,206,797	Rp 575,667,695,985	0.28928
BRNA	201 9	Rp 6,435,623,964	-Rp 211,000,661,333	-0.0305

	2020	Rp 5,041,008,000	-Rp 207,715,034,000	-0.02427
	2021	Rp 4,998,016,000	-Rp 216,722,795,000	-0.02306
	2022	Rp 5,461,444,000	-Rp 160,754,857,000	-0.03397
	2023	Rp 5,299,126,000	-Rp 100,035,878,000	-0.05297
BTON	2019	Rp 98,572,000	Rp 4,720,675,006	0.02088
	2020	Rp 75,116,000	Rp 4,697,219,006	0.01599
	2021	Rp 923,934,720	Rp 9,635,958,498	0.09588
	2022	Rp 3,014,434,061	Rp 42,166,915,057	0.07149
	2023	Rp 2,277,912,660	Rp 19,001,229,253	0.11988
BUDI	2019	Rp 4,579,456,000	Rp 69,335,456,000	0.06605
	2020	Rp 4,556,000,000	Rp 69,312,000,000	0.06573
	2021	Rp 12,875,000,000	Rp 113,965,000,000	0.11297
	2022	Rp 21,397,000,000	Rp 116,031,000,000	0.18441
	2023	Rp 25,691,000,000	Rp 127,311,000,000	0.2018
CAKK	2019	Rp 1,553,527,688	Rp 2,307,394,489	0.67328
	2020	Rp 1,530,071,688	Rp 2,283,938,489	0.66993
	2021	Rp 1,335,014,558	Rp 17,639,747,852	0.07568
	2022	Rp 5,449,482,165	Rp 13,704,825,440	0.39763
	2023	Rp 1,377,473,963	-Rp 34,032,638,066	-0.04048
CPIN	2019	Rp 1,721,496,628,000	Rp 2,869,959,662,000	0.59983
	2020	Rp 1,166,389,000,000	Rp 4,767,698,000,000	0.24464
	2021	Rp 1,105,266,000,000	Rp 4,633,546,000,000	0.23854
	2022	Rp 1,326,129,000,000	Rp 3,537,180,000,000	0.37491

	2023	Rp 1,511,412,000,000	Rp 2,996,885,000,000	0.50433
DPNS	2019	Rp 8,686,049,666	Rp 6,221,351,618	1.39617
	2020	Rp 6,925,727,543	Rp 4,461,029,495	1.5525
	2021	Rp 976,236,977	Rp 28,186,888,107	0.03463
	2022	Rp 3,946,265,862	Rp 34,552,481,023	0.11421
	2023	Rp 4,392,086,701	Rp 19,012,945,056	0.23101
EKAD	2019	Rp 24,514,767,627	Rp 125,282,976,893	0.19568
	2020	Rp 22,754,445,504	Rp 123,522,654,770	0.18421
	2021	Rp 37,608,893,444	Rp 137,720,156,180	0.27308
	2022	Rp 28,919,554,781	Rp 97,911,441,932	0.29536
	2023	Rp 13,049,889,856	Rp 87,372,045,333	0.14936
FASW	2019	Rp 79,433,469,450	Rp 364,567,079,799	0.21788
	2020	Rp 77,673,147,327	Rp 362,806,757,676	0.21409
	2021	Rp 211,242,000,000	Rp 841,056,000,000	0.25116
	2022	Rp 139,365,000,000	Rp 168,600,000,000	0.8266
	2023	Rp 28,577,000,000	-Rp 795,284,000,000	-0.03593
GDST	2019	Rp 7,661,901,435	-Rp 67,694,777,075	-0.11318
	2020	Rp 7,638,445,435	-Rp 67,718,233,075	-0.1128
	2021	Rp 2,884,863,175	-Rp 76,933,015,238	-0.0375
	2022	Rp 2,593,909,036	Rp 352,174,528,488	0.00737
	2023	Rp 97,030,506,650	Rp 277,922,744,389	0.34913
IFII	2019	Rp 31,055,350,508	Rp 97,917,361,488	0.31716
	2020	Rp 29,295,028,385	Rp 96,157,039,365	0.30466

	202 1	Rp 8,402,119,109	Rp 105,591,061,431	0.07957
	202 2	Rp 10,392,078,462	Rp 124,832,922,027	0.08325
	202 3	Rp 20,167,676,227	Rp 129,817,088,099	0.15535
IGAR	201 9	Rp 20,650,255,854	Rp 84,927,108,452	0.24315
	202 0	Rp 18,889,933,731	Rp 83,166,786,329	0.22713
	202 1	Rp 28,512,723,615	Rp 135,948,996,651	0.20973
	202 2	Rp 50,645,972,528	Rp 133,379,287,740	0.37971
	202 3	Rp 25,296,344,323	Rp 71,540,980,396	0.35359
IMPC	201 9	Rp 42,348,141,049	Rp 177,237,250,218	0.23893
	202 0	Rp 40,587,818,926	Rp 175,476,928,095	0.2313
	202 1	Rp 63,139,619,038	Rp 276,021,681,104	0.22875
	202 2	Rp 91,807,016,043	Rp 414,206,408,712	0.22165
	202 3	Rp 129,695,277,259	Rp 569,686,321,066	0.22766
INAI	201 9	Rp 13,193,063,776	Rp 27,982,148,265	0.47148
	202 0	Rp 11,432,741,653	Rp 26,221,826,142	0.436
	202 1	Rp 15,614,449,134	Rp 32,725,079,210	0.47714
	202 2	Rp 22,398,819,325	-Rp 98,071,759,028	-0.22839
	202 3	Rp 19,219,321,714	-Rp 41,325,718,982	-0.46507
INCI	201 9	Rp 5,932,260,480	Rp 38,417,214,749	0.15442
	202 0	Rp 5,908,804,480	Rp 38,393,758,749	0.1539
	202 1	Rp 11,782,387,104	Rp 13,788,739,152	0.85449
	202 2	Rp 3,664,970,954	Rp 31,504,050,176	0.11633
	202 3	Rp 10,258,548,687	Rp 22,667,633,835	0.45256

INTP	201 9	Rp 313,134,322,123	Rp 2,150,088,322,123	0.14564
	202 0	Rp 311,374,000,000	Rp 2,148,328,000,000	0.14494
	202 1	Rp 412,171,000,000	Rp 2,234,002,000,000	0.1845
	202 2	Rp 330,352,000,000	Rp 2,289,309,000,000	0.1443
	202 3	Rp 386,674,000,000	Rp 2,396,348,000,000	0.16136
ISSP	201 9	Rp 21,553,322,123	Rp 156,828,322,123	0.13743
	202 0	Rp 19,793,000,000	Rp 155,068,000,000	0.12764
	202 1	Rp 47,798,000,000	Rp 659,402,000,000	0.07249
	202 2	Rp 105,393,000,000	Rp 393,231,000,000	0.26802
	202 3	Rp 102,416,000,000	Rp 640,584,000,000	0.15988
JPFA	201 9	Rp 337,154,322,123	Rp 1,680,851,322,123	0.20059
	202 0	Rp 335,394,000,000	Rp 1,679,091,000,000	0.19975
	202 1	Rp 796,896,000,000	Rp 2,793,847,000,000	0.28523
	202 2	Rp 767,234,000,000	Rp 1,954,529,000,000	0.39254
	202 3	Rp 433,717,000,000	Rp 1,261,237,000,000	0.34388
KDSI	201 9	Rp 21,729,915,222	Rp 84,713,029,508	0.25651
	202 0	Rp 19,969,593,099	Rp 82,952,707,385	0.24073
	202 1	Rp 23,674,696,292	Rp 94,013,184,924	0.25182
	202 2	Rp 37,029,286,138	Rp 108,084,354,815	0.3426
	202 3	Rp 29,351,816,761	Rp 95,037,226,645	0.30885
LION	201 9	Rp 4,551,812,534	-Rp 7,086,743,333	-0.6423
	202 0	Rp 4,528,356,534	-Rp 7,110,199,333	-0.63688
	202 1	Rp 542,148,063	-Rp 3,693,250,636	-0.14679

	202 2	Rp 5,118,549,178	Rp 7,494,043,687	0.68302
	202 3	Rp 11,181,492,809	Rp 15,636,326,834	0.7151
LMSH	201 9	Rp 839,677,209	-Rp 7,212,868,273	-0.11641
	202 0	Rp 558,300,098	-Rp 7,494,245,384	-0.0745
	202 1	Rp 359,416,496	Rp 5,956,601,009	0.06034
	202 2	Rp 305,138,207	-Rp 4,494,256,932	-0.0679
	202 3	Rp 353,682,105	-Rp 6,118,080,788	-0.05781
MAIN	201 9	Rp 56,538,492,123	Rp 21,830,879,123	2.58984
	202 0	Rp 54,778,170,000	Rp 20,070,557,000	2.72928
	202 1	Rp 62,135,238,000	Rp 76,257,016,000	0.81481
	202 2	Rp 102,592,606,000	Rp 31,829,214,000	3.22322
	202 3	Rp 83,238,889,000	Rp 111,395,613,000	0.74724
MAR K	201 9	Rp 27,551,040,855	Rp 188,452,008,510	0.1462
	202 0	Rp 25,790,718,732	Rp 186,691,686,387	0.13815
	202 1	Rp 99,781,682,814	Rp 505,578,068,397	0.19736
	202 2	Rp 119,604,030,917	Rp 317,066,207,437	0.37722
	202 3	Rp 41,190,537,019	Rp 200,837,770,656	0.20509
MDKI	201 9	Rp 6,367,456,000	Rp 50,119,456,000	0.12705
	202 0	Rp 6,344,000,000	Rp 50,096,000,000	0.12664
	202 1	Rp 10,950,000,000	Rp 47,045,000,000	0.23276
	202 2	Rp 12,830,000,000	Rp 49,055,000,000	0.26154
	202 3	Rp 8,618,000,000	Rp 61,524,000,000	0.14008
MLIA	201 9	Rp 24,514,767,627	Rp 125,282,976,893	0.19568

	2020	Rp 22,754,445,504	Rp 123,522,654,770	0.18421
	2021	Rp 37,608,893,444	Rp 137,720,156,180	0.27308
	2022	Rp 28,919,554,781	Rp 97,911,441,932	0.29536
	2023	Rp 13,049,889,856	Rp 87,372,045,333	0.14936
MOLI	2019	Rp 27,711,377,123	Rp 107,262,251,123	0.25835
	2020	Rp 25,951,055,000	Rp 105,501,929,000	0.24598
	2021	Rp 29,285,421,000	Rp 58,980,604,000	0.49653
	2022	Rp 16,716,822,000	Rp 43,820,498,000	0.38148
	2023	Rp 44,476,352,000	Rp 120,215,570,000	0.36997
PBID	2019	Rp 88,513,512,123	Rp 490,977,944,123	0.18028
	2020	Rp 86,753,190,000	Rp 489,217,622,000	0.17733
	2021	Rp 126,175,182,000	Rp 525,914,220,000	0.23992
	2022	Rp 152,887,833,000	Rp 453,472,989,000	0.33715
	2023	Rp 122,491,893,000	Rp 479,222,205,000	0.25561
PICO	2019	Rp 3,020,982,947	Rp 10,102,793,190	0.29902
	2020	Rp 2,732,344,653	-Rp 64,269,139,438	-0.04251
	2021	Rp 136,730,994	-Rp 520,076,301,857	-0.00026
	2022	Rp 249,202,545	Rp 8,059,784,771	0.03092
	2023	Rp 191,234,394	Rp 3,970,080,992	0.04817
SIPD	2019	Rp 15,736,322,123	Rp 48,566,322,123	0.32402
	2020	Rp 13,976,000,000	Rp 46,806,000,000	0.29859
	2021	Rp 33,516,000,000	Rp 6,163,000,000	5.43826
	2022	Rp 42,794,000,000	-Rp 209,049,000,000	-0.20471

	202 3	Rp 24,786,000,000	-Rp 41,993,000,000	-0.59024
SMCB	201 9	Rp 154,890,322,123	Rp 1,646,612,322,123	0.09407
	202 0	Rp 153,130,000,000	Rp 1,644,852,000,000	0.0931
	202 1	Rp 265,405,000,000	Rp 1,086,817,000,000	0.2442
	202 2	Rp 275,109,000,000	Rp 1,169,870,000,000	0.23516
	202 3	Rp 229,996,000,000	Rp 1,230,626,000,000	0.18689
SMGR	201 9	Rp 1,289,211,450,108	Rp 1,353,868,759,222	0.95224
	202 0	Rp 1,195,316,000,000	Rp 3,488,650,000,000	0.34263
	202 1	Rp 1,231,127,000,000	Rp 3,470,137,000,000	0.35478
	202 2	Rp 1,035,764,000,000	Rp 3,298,835,000,000	0.31398
	202 3	Rp 1,417,997,000,000	Rp 3,303,760,000,000	0.42921
SMKL	201 9	Rp 8,972,151,851	Rp 64,476,820,075	0.13915
	202 0	Rp 7,211,829,728	Rp 62,716,497,952	0.11499
	202 1	Rp 15,488,968,971	Rp 139,216,912,353	0.11126
	202 2	Rp 45,849,422,222	Rp 102,140,064,662	0.44889
	202 3	Rp 14,185,218,239	Rp 20,368,216,664	0.69644
SRSN	201 9	Rp 9,954,089,123	Rp 62,788,189,123	0.15853
	202 0	Rp 8,193,767,000	Rp 61,027,867,000	0.13426
	202 1	Rp 11,969,463,000	Rp 32,257,288,000	0.37106
	202 2	Rp 10,791,000,000	Rp 44,423,333,000	0.24291
	202 3	Rp 16,413,196,000	Rp 74,791,679,000	0.21945
SWAT	201 9	Rp 2,785,492,164	Rp 5,002,797,928	0.55679
	202 0	Rp 1,025,170,041	Rp 3,242,475,805	0.31617

	2021	Rp 3,474,691,096	-Rp 77,362,193,194	-0.04491
	2022	Rp 188,020,971	-Rp 62,198,777,950	-0.00302
	2023	Rp 4,265,642	-Rp 25,940,580,854	-0.00016
TALF	2019	Rp 6,691,214,094	Rp 28,644,515,866	0.23359
	2020	Rp 6,667,758,094	Rp 28,621,059,866	0.23297
	2021	Rp 10,449,158,148	Rp 31,098,991,418	0.336
	2022	Rp 14,077,514,071	Rp 59,508,181,386	0.23656
	2023	Rp 10,690,917,870	Rp 48,683,302,778	0.2196
TIRT	2019	Rp 1,890,946,951,343	-Rp 76,546,234,222	-24.7033
	2020	Rp 1,996,507,960	-Rp 400,263,966,463	-0.00499
	2021	Rp 983,335,593	-Rp 125,616,466,260	-0.00783
	2022	Rp 455,237,445	-Rp 86,093,418,978	-0.00529
	2023	Rp 478,496,019	-Rp 35,641,271,313	-0.01343
WTON	2019	Rp 284,725,543,723	Rp 88,683,018,081	3.2106
	2020	Rp 526,678,407,937	Rp 130,504,809,969	4.0357
	2021	Rp 372,724,121,967	Rp 78,646,542,746	4.73923
	2022	Rp 48,347,271,803	Rp 249,506,092,196	0.19377
	2023	Rp 100,285,472,571	Rp 42,833,016,211	2.34131
YPAS	2019	Rp 1,025,170,041	Rp 3,242,475,805	0.31617
	2020	Rp 3,020,982,947	Rp 10,102,793,190	0.29902
	2021	Rp 1,276,484,481	-Rp 9,740,156,859	-0.13105
	2022	Rp 1,901,230,641	-Rp 1,925,331,796	-0.98748
	2023	Rp 2,240,183,939	Rp 7,866,903,227	0.28476

Lampiran 3 Data *Fraudulent Financial Reporting* Perusahaan Sektor Industri Dasar dan Kimia Periode 2019-2023

		FRAUD
ALDO	2019	1
	2020	1
	2021	0
	2022	1
	2023	0
AKPI	2019	0
	2020	0
	2021	1
	2022	0
	2023	0
ALKA	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
AMFG	2019	1
	2020	1
	2021	0
	2022	1
	2023	0
APLI	2019	0
	2020	0
	2021	0
	2022	1
	2023	1
ARNA	2019	1
	2020	1
	2021	1
	2022	0
	2023	0
BRNA	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
BTON	2019	0
	2020	0
	2021	1

	2022	0
	2023	1
BUDI	2019	1
	2020	1
	2021	0
	2022	1
	2023	0
CAKK	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
CPIN	2019	1
	2020	1
	2021	1
	2022	0
	2023	0
DPNS	2019	0
	2020	0
	2021	0
	2022	1
	2023	1
EKAD	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
FASW	2019	1
	2020	1
	2021	0
	2022	1
	2023	0
GDST	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
IFII	2019	1
	2020	1
	2021	1
	2022	0

	2023	0
IGAR	2019	0
	2020	0
	2021	0
	2022	1
	2023	1
IMPC	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
INAI	2019	1
	2020	1
	2021	0
	2022	1
	2023	0
INCI	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
INTP	2019	1
	2020	1
	2021	1
	2022	0
	2023	0
ISSP	2019	0
	2020	0
	2021	0
	2022	1
	2023	1
JPFA	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
KDSI	2019	1
	2020	1
	2021	0
	2022	1
	2023	0

LION	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
LMSH	2019	1
	2020	1
	2021	1
	2022	0
	2023	0
MAIN	2019	0
	2020	0
	2021	0
	2022	1
	2023	1
MARK	2019	1
	2020	1
	2021	0
	2022	1
	2023	0
MDKI	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
MLIA	2019	1
	2020	1
	2021	1
	2022	0
	2023	0
MOLI	2019	0
	2020	0
	2021	0
	2022	1
	2023	1
PBID	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
PICO	2019	1

	2020	1
	2021	0
	2022	1
	2023	0
SIPD	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
SMCB	2019	1
	2020	1
	2021	1
	2022	0
	2023	0
SMGR	2019	0
	2020	0
	2021	0
	2022	1
	2023	1
SMKL	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
SRSN	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
SWAT	2019	1
	2020	1
	2021	0
	2022	1
	2023	0
TALF	2019	0
	2020	0
	2021	1
	2022	0
	2023	1
TIRT	2019	1
	2020	1

	2021	1
	2022	0
	2023	0
WTON	2019	0
	2020	0
	2021	0
	2022	1
	2023	1
YPAS	2019	0
	2020	0
	2021	1
	2022	0
	2023	1



RIWAYAT HIDUP



Penulis bernama Sang Ayu Putu Risma Marta Eka Putri, lahir dari pasangan Sang Anom Berata dan Ni Made Martiani. Penulis lahir di Bangli tanggal 9 Februari 2000. Penulis memiliki hobi membaca dan menonton film. Penulis menempuh pendidikan Taman Kanak-Kanak di TK Pertiwi Bangli, menempuh Sekolah Dasar di SD Negeri 6 Kawan, menempuh Sekolah Menengah Pertama di SMP Negeri 1 Bangli dan menempuh Sekolah Menengah Atas di SMA Negeri 1 Tabanan. Penulis menempuh Pendidikan Sarjana pada program studi S1 Akuntansi di Fakultas Ekonomi Universitas Pendidikan Ganesha. Penulis menyelesaikan Pendidikan Sarjana dengan menulis penelitian berjudul “Pengaruh *Financial Stability* dan *Tax Avoidance* Terhadap *Fraudulent Financial Reporting* di Perusahaan Sektor Industri Dasar Dan Kimia yang Terdaftar Di BEI Periode 2019-2023”.