

LAMPIRAN-LAMPIRAN

Lampiran 0.1.

Data Sampel Perusahaan

No	Kode	Nama Perusahaan
1	ADHI	PT Adhi Karya (Persero) Tbk
2	ANTM	PT Aneka Tambang (Persero) Tbk
3	BBNI	PT Bank BNI (Persero) Tbk
4	BBRI	PT Bank BRI (Persero) Tbk
5	BBTN	PT Bank BTN (Persero) Tbk
6	BMRI	PT Bank Mandiri (Persero) Tbk
7	INAF	PT Indofarma (Persero) Tbk
8	JSMR	PT Jasa Marga (Persero) Tbk
9	KAEF	PT Kimia Farma (Persero) Tbk
10	PTBA	PT Tambang Batubara Bukit Asam (Persero) Tbk
11	PTPP	PT Pembangunan Perumahan (Persero) Tbk
12	SMBR	PT Semen Baturaja (Persero) Tbk
13	SMGR	PT Semen Gresik (Persero) Tbk
14	TINS	PT Timah (Persero) Tbk
15	TLKM	PT Telkom (Persero) Tbk
16	WIKA	PT Wijaya Karya (Persero) Tbk
17	WSKT	PT Waskita Karya (Persero) Tbk

Lampiran 02

Data Rasio *Leverage* BUMN yang terdaftar di Bursa Efek Indonesia Periode 2014-2018.

No	Kode	Tahun	<i>Total Liabilities</i>	<i>Total Assets</i>	<i>Leverage</i>
1	ADHI	2014	Rp8.707.338.334.630	Rp10.458.881.684.274	0,832530532
		2015	Rp11.598.931.718.043	Rp16.761.063.514.879	0,692016453
		2016	Rp14.652.655.996.381	Rp20.095.435.959.279	0,729153427
		2017	Rp22.463.030.586.953	Rp28.332.948.012.950	0,792823626
		2018	Rp23.833.342.873.624	Rp30.118.614.769.882	0,791316037
2	ANTM	2014	Rp10.114.640.953.000	Rp22.044.202.220.000	0,45883452
		2015	Rp12.040.131.928.000	Rp30.356.850.890.000	0,396619925
		2016	Rp11.572.740.239.000	Rp29.981.535.812.000	0,385995578
		2017	Rp11.523.869.935.000	Rp30.014.273.452.000	0,383946323
		2018	Rp13.567.160.084.000	Rp33.306.390.807.000	0,407344049

3	BBNI	2014	Rp341.148.654	Rp416.573.708	0,818939476
		2015	Rp412.727.677	Rp508.595.288	0,811505114
		2016	Rp492.701.125	Rp603.031.880	0,81703993
		2017	Rp584.086.818	Rp709.330.084	0,823434436
		2018	Rp671.237.546	Rp808.572.011	0,830151844
4	BBRI	2014	Rp704.278.356	Rp801.984.190	0,878169875
		2015	Rp765.299.133	Rp878.426.312	0,871216086
		2016	Rp856.831.836	Rp1.003.644.426	0,853720515
		2017	Rp959.439.711	Rp1.127.447.489	0,850983944
		2018	Rp1.111.622.961	Rp1.296.898.292	0,85713966
5	BBTN	2014	Rp132.369.555	Rp144.582.353	0,915530507
		2015	Rp157.947.485	Rp171.807.592	0,919327738
		2016	Rp195.037.943	Rp214.168.479	0,910675296
		2017	Rp223.937.463	Rp261.365.267	0,856798861
		2018	Rp263.784.017	Rp306.436.194	0,860812209
6	BMRI	2014	Rp697.019.624	Rp855.039.673	0,815189805
		2015	Rp736.198.705	Rp910.063.409	0,808953198
		2016	Rp824.559.898	Rp1.038.706.009	0,793833761
		2017	Rp888.026.817	Rp1.124.700.847	0,789567127
		2018	Rp941.935.100	Rp1.202.252.094	0,783475533
7	INAF	2014	Rp656.380.082.912	Rp1.248.343.275.406	0,525800952
		2015	Rp940.999.667.498	Rp1.533.708.564.241	0,613545291
		2016	Rp805.876.240.489	Rp1.381.633.321.120	0,583277942
		2017	Rp1.003.464.884.586	Rp1.529.874.782.290	0,655913083
		2018	Rp945.703.748.717	Rp1.442.350.608.575	0,655668423
8	JSMR	2014	Rp20.432.952.360.000	Rp31.859.962.643.000	0,641336357
		2015	Rp24.356.318.021.000	Rp36.724.982.487.000	0,663208431
		2016	Rp37.161.482.595.000	Rp53.500.322.659.000	0,694602962
		2017	Rp60.833.333.269.000	Rp79.192.772.790.000	0,76816774
		2018	Rp62.219.614.991.000	Rp82.418.600.790.000	0,754922001
9	KAEF	2014	Rp1.291.699.778.059	Rp3.194.664.199.612	0,404330376
		2015	Rp1.378.319.672.511	Rp3.434.879.313.034	0,401271645
		2016	Rp2.341.155.131.870	Rp4.612.562.541.064	0,507560626
		2017	Rp3.523.628.217.406	Rp6.096.148.972.534	0,578008876
		2018	Rp6.103.967.587.830	Rp9.460.427.317.681	0,645210558
10	PTBA	2014	Rp6.335.533.000.000	Rp14.860.611.000.000	0,426330586
		2015	Rp7.606.496.000.000	Rp16.894.043.000.000	0,450247226
		2016	Rp8.024.369.000.000	Rp18.576.774.000.000	0,431957077
		2017	Rp8.187.497.000.000	Rp21.987.482.000.000	0,372370834
		2018	Rp7.903.237.000.000	Rp24.172.933.000.000	0,326945721
11	PTPP	2014	Rp12.246.257.140.859	Rp14.579.154.736.205	0,839984029
		2015	Rp14.009.739.548.256	Rp19.128.811.782.419	0,732389429
		2016	RP20.437.542.443.428	RP31.215.671.256.566	0,654720582

		2017	Rp27.539.670.430.514	Rp41.782.780.915.111	0,659115306
		2018	Rp36.233.538.927.553	Rp52.549.150.902.972	0,689517115
12	SMBR	2014	Rp245.388.549.000	Rp2.928.480.366.000	0,083793817
		2015	Rp319.315.349.000	Rp3.268.667.933.000	0,097689749
		2016	Rp1.248.119.294.000	Rp4.368.876.996.000	0,285684238
		2017	Rp1.647.477.388.000	Rp5.060.337.247.000	0,325566718
		2018	Rp2.064.408.447.000	Rp5.538.079.503.000	0,372766127
13	SMGR	2014	Rp9.326.744.733.000	Rp34.331.674.737.000	0,271665883
		2015	Rp10.712.320.531.000	Rp38.153.118.932.000	0,280771817
		2016	Rp13.652.504.525.000	Rp44.226.895.982.000	0,308692352
		2017	Rp19.022.617.574.000	Rp49.068.650.213.000	0,387673545
		2018	Rp18.419.594.705.000	Rp51.155.890.227.000	0,360067914
14	TINS	2014	Rp5.344.017.000.000	Rp9.843.818.000.000	0,542880516
		2015	Rp3.908.615.000.000	Rp9.279.683.000.000	0,421201349
		2016	Rp3.894.946.000.000	Rp9.548.631.000.000	0,407906222
		2017	Rp5.814.816.000.000	Rp11.876.309.000.000	0,489614745
		2018	Rp8.596.067.000.000	Rp15.117.948.000.000	0,568600117
15	TLKM	2014	Rp55.830.000.000.000	Rp141.822.000.000.000	0,393662478
		2015	Rp72.745.000.000.000	Rp166.173.000.000.000	0,437766665
		2016	Rp74.067.000.000.000	Rp179.611.000.000.000	0,41237452
		2017	Rp86.354.000.000.000	Rp198.484.000.000.000	0,435067814
		2018	Rp88.893.000.000.000	Rp206.196.000.000.000	0,431109236
16	WIKA	2014	Rp11.044.645.587	Rp15.959.228.039	0,692053874
		2015	Rp14.178.097.247	Rp19.666.450.524	0,720928122
		2016	Rp18.617.215.399	Rp31.355.204.690	0,593751997
		2017	Rp31.051.949.689	Rp45.683.774.302	0,679715067
		2018	Rp42.014.686.674	Rp59.230.001.239	0,709348063
17	WSKT	2014	Rp9.777.062.657.796	Rp12.542.041.344.848	0,779543169
		2015	Rp20.604.904.309.804	Rp30.309.111.177.468	0,679825422
		2016	Rp44.659.793.617.499	Rp61.433.012.174.447	0,726967343
		2017	Rp75.140.936.029.129	Rp97.895.760.838.624	0,767560673
		2018	Rp95.504.462.872.769	Rp124.391.581.623.636	0,767772719

Lampiran 03

Data Persentase Jumlah Komite Audit Independen BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Tahun	Jumlah Komite Audit Independen	Jumlah Anggota Komite Audit	IDN
1	ADHI	2014	2	2	1
		2015	3	3	1
		2016	3	3	1

		2017	3	3	1
		2018	3	3	1
2	ANTM	2014	2	3	0,666666667
		2015	3	4	0,75
		2016	3	4	0,75
		2017	3	4	0,75
		2018	3	4	0,75
3	BBNI	2014	3	3	1
		2015	4	4	1
		2016	3	3	1
		2017	3	3	1
		2018	3	3	1
4	BBRI	2014	6	6	1
		2015	6	6	1
		2016	6	6	1
		2017	5	5	1
		2018	6	6	1
5	BBTN	2014	5	5	1
		2015	5	5	1
		2016	5	7	0,714285714
		2017	6	6	1
		2018	5	5	1
6	BMRI	2014	5	6	0,833333333
		2015	4	5	0,8
		2016	4	6	0,666666667
		2017	6	6	1
		2018	6	6	1
7	INAF	2014	2	3	0,666666667
		2015	2	2	1
		2016	2	2	1
		2017	3	3	1
		2018	3	3	1
8	JSMR	2014	3	3	1
		2015	3	3	1
		2016	3	3	1
		2017	3	3	1
		2018	3	5	0,6
9	KAEF	2014	3	3	1
		2015	3	3	1
		2016	2	4	0,5
		2017	3	4	0,75
		2018	4	4	1
10	PTBA	2014	3	4	0,75

		2015	3	4	0,75
		2016	3	3	1
		2017	3	4	0,75
		2018	3	4	0,75
11	PTPP	2014	3	3	1
		2015	3	3	1
		2016	3	3	1
		2017	3	3	1
		2018	3	3	1
12	SMBR	2014	3	3	1
		2015	3	3	1
		2016	3	3	1
		2017	3	3	1
		2018	3	3	1
13	SMGR	2014	4	5	0,8
		2015	3	4	0,75
		2016	3	4	0,75
		2017	3	4	0,75
		2018	3	4	0,75
14	TINS	2014	3	4	0,75
		2015	4	5	0,8
		2016	3	4	0,75
		2017	3	4	0,75
		2018	3	4	0,75
15	TLKM	2014	5	5	1
		2015	3	4	0,75
		2016	4	6	0,666666667
		2017	5	6	0,833333333
		2018	4	5	0,8
16	WIKA	2014	6	6	1
		2015	5	5	1
		2016	4	4	1
		2017	4	4	1
		2018	5	5	1
17	WSKT	2014	3	4	0,75
		2015	3	4	0,75
		2016	3	4	0,75
		2017	3	4	0,75
		2018	3	3	1

Lampiran 04.

Data Pergantian Akuntan Publik BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Nama Akuntan publik						AU_Change				
		2013	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
1	ADHI	Maurice Ganda N.	Benny Andria	Benny Andria	Hertanto	Hertanto	Rusli	1	0	1	0	1
2	ANTM	Yusron	Yusron	Yusron	Haryanto Sahari	Daniel Kohar	Daniel Kohar	0	0	1	1	0
3	BBNI	Haryanto Sahari	Haryanto Sahari	Angelique Daryanto	Yasir	Yasir	Danil Setiadi H.	0	1	1	0	1
4	BBRI	Sinarta	Sinarta	Sinarta	Sinarta	Danil Setiadi H.	Danil Setiadi H.	0	0	0	1	1
5	BBTN	Benyanto Suherman	Benyanto Suherman	Danil Setiadi Handaja	Danil Setiadi Handaja	Yasir	Yasir	0	1	0	1	0
6	BMRI	Haryanto Sahari	Haryanto Sahari	Danil Setiadi H.	Danil Setiadi Handaja	Danil Setiadi Handaja	Benyanto Suherman	0	1	0	0	1
7	INAF	Welly Adrianto	Welly Adrianto	Welly Adrianto	Iskariman Supardjo	A. Hendrawinata	Iskariman Supardjo	0	0	1	1	1
8	JSMR	Saptoto Agustomo	Saptoto Agustomo	E. Batara Manurung	Tjoa Tjek Nien	Agung Purwanto	Said Amru	0	1	1	1	1
9	KAEF	Iskariman Supardjo	Florus Daeli	Florus Daeli	Djarwoto	Djarwoto	Djarwoto	1	0	1	0	0
10	PTBA	Haryanto Sahari	Haryanto Sahari	Yusron	Tjoa Tjek Nien	Muhammad Kurniawan	Muhammad Kurniawan	0	1	1	1	0
11	PTPP	Safaat Widjajabrata	Sukarna Rusdjana	Sukarna Rusdjana	Bambang Karunawan	Shinta Dwiyani	Bambang Karunawan	1	0	1	1	1
12	SMBR	Robert Rocker S.	Robert Rocker S.	Robert Rocker S.	Ahmad Nadhif T.	Ahmad Nadhif T.	Ahmad Nadhif T.	0	0	1	0	0

13	SMGR	Eny Indria W.	Eny Indria W.	Eny Indria W.	Muhammad Irfan	Muhammad Irfan	Muhammad Irfan	0	0	1	0	0
15	TINS	Haryanto Sahari	Haryanto Sahari	Haryanto Sahari	Yusron	Yusron	Yusron Fauzan	0	0	1	0	1
15	TLKM	Hari Purwantono	Hari Purwantono	Hari Purwantono	Feniwati Chendana	Feniwati Chendana,	David Sungkoro	0	0	1	0	1
16	WIKA	Hartono	Hartono	Hartono	Safaat Widjajabrata	Henri Arifian	Rudi Hartono P.	0	0	1	1	1
17	WSKT	Maurice Ganda N.	Dadang Mulyana	Dadang Mulyana	Leknor Joni	Parlindungan Siahaan	Rusli	1	0	1	1	1

Lampiran 05

Data Pergantian Direksi BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Nama Direksi						Dir_Change				
		2013	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
1	ADHI	Kiswodarmawan	Kiswodarmawan	kiswodarmawan	Budi Harto	Budi Harto	Budi Harto	0	0	1	0	0
2	ANTM	Tato Miraza	Tato Miraza	Ir. Tedy Badrujaman	Ir. Tedy Badrujaman	Arie Prabowo A.	Arie Prabowo A.	0	1	0	1	0
3	BBNI	GatotM. Suwondo	Gatot Mudiantoro Suwondo	Achmad Baiquni	Achmad Baiquni	Achmad Baiquni	Achmad Baiquni	0	1	0	0	0
4	BBRI	Sofyan Basir	Sofyan Basir	Asmawi Syam	Asmawi Syam	Suprajarto	Agus Noorsanto	0	1	0	1	1
5	BBTN	Maryono	Maryono	Maryono	Maryono	Maryono	Maryono	0	0	1	0	0
6	BMRI	Budi Gunadi Sadikin	Budi Gunadi Sadikin	Budi Gunadi Sadikin	Kartika Wirjoatmodjo	Kartika Wirjoatmodjo	Kartika Wirjoatmodjo	0	0	1	0	0

7	INAF	Elfiano Rizaldi	arief budiman	arief budiman	arief budiman	Rusdi Rosman	Rusdi Rosman	1	0	0	1	0
8	JSMR	Adityawarman	Adityawarman	Adityawarman	Desi Arryani	Desi Arryani	Desi Arryani	0	0	1	0	0
9	KAEF	Rusdi Rosman	Rusdi Rosman	Rusdi Rosman	Rusdi Rosman	Honesti Basyir	Honesti Basyir	0	0	0	1	0
10	PTBA	Milawarma	Milawarma	Milawarma	Arviyan Arifin	Arviyan Arifin	Arviyan Arifin	0	0	1	0	0
11	PTPP	Bambang Triwibowo	Bambang Triwibowo	Bambang Triwibowo	Tumiyana	Tumiyana	Lukman Hidayat	0	0	1	0	1
12	SMBR	Pamudji Rahardjo	Pamudji Rahardjo	Pamudji Rahardjo	Pamudji Rahardjo	Rahmad Pribadi,	Jobi Triananda Hasjim	0	0	0	1	1
13	SMGR	Dwi Soetjipto	Suparni	Suparni	Rizkan Chandra	Hendi Prio Santoso	Hendi Prio Santoso	1	0	1	1	0
14	TINS	Sukrisno	Sukrisno	Sukrisno	Sukrisno	Riza Pahlevi Tabrani	Riza Pahlevi Tabrani	0	0	0	1	0
15	TLKM	Arief Yahya	Alex Janangkih S.	Alex Janangkih S.	Alex Janangkih S.	Alex Janangkih S.	Alex Janangkih S.	1	0	0	0	0
16	WIKA	Bintang Perbowo	Bintang Perbowo	Bintang Perbowo	Bintang Perbowo	Tumiyana,	Tumiyana,	0	0	0	1	0
17	WSKT	M. Choliq	M. Choliq	M. Choliq	M. Choliq	M. Choliq	I Gusti Ngurah P.	0	0	0	0	1

Lampiran 06

Data Frekuensi Jumlah Foto CEO BUMN yang terdaftar Bursa Efek Indonesia Tahun 2014-2018.

No	Kode Perusahaan	CEO PIC				
		2014	2015	2016	2017	2018
1	ADHI	7	8	9	9	8
2	ANTM	9	9	8	8	10
3	BBNI	13	12	12	11	12
4	BBRI	13	14	14	14	15
5	BBTN	9	11	10	10	12
6	BMRI	12	14	12	12	14
7	INAF	4	4	5	5	5
8	JSMR	10	7	9	8	9
9	KAEF	11	10	12	12	9
10	PTBA	8	9	9	8	10
11	PTPP	8	10	9	8	8
12	SMBR	7	10	9	7	8
13	SMGR	10	10	10	9	10
14	TINS	9	9	7	7	7
15	TLKM	12	12	11	10	10
16	WIKA	8	7	9	8	10
17	WSKT	8	8	7	7	9

Lampiran 07**Data Working Capital BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.**

No	Kode	Tahun	Aset Lancar	Kewajiban Lancar	WC
1	ADHI	2014	Rp9.484.298.907.925	Rp7.069.703.612.022	Rp2.414.595.295.903
		2015	Rp14.691.152.497.441	Rp9.414.462.014.334	Rp5.276.690.483.107
		2016	Rp16.835.408.075.068	Rp13.044.369.547.114	Rp3.791.038.527.954
		2017	Rp24.817.671.201.079	Rp17.633.289.239.294	Rp7.184.381.961.785
		2018	Rp25.429.544.167.566	Rp18.964.304.189.855	Rp6.465.239.977.711
2	ANTM	2014	Rp6.343.109.936.000	Rp3.862.917.319.000	Rp2.480.192.617.000
		2015	Rp11.252.826.560.000	Rp4.339.330.380.000	Rp6.913.496.180.000
		2016	Rp10.630.221.568.000	Rp4.352.313.598.000	Rp6.277.907.970.000
		2017	Rp9.001.938.755.000	Rp5.552.461.635.000	Rp3.449.477.120.000
		2018	Rp8.498.442.636.000	Rp5.511.744.144.000	Rp2.986.698.492.000
3	BBNI	2014	Rp406.313.429	Rp318.559.580	Rp87.753.849
		2015	Rp481.891.130	Rp375.749.645	Rp106.141.485
		2016	Rp572.934.982	Rp441.855.632	Rp131.079.350
		2017	Rp675.253.606	Rp521.699.084	Rp153.554.522
		2018	Rp768.869.053	Rp601.517.158	Rp167.351.895
4	BBRI	2014	Rp785.584.957	Rp700.713.509	Rp84.871.448
		2015	Rp854.905.400	Rp757.849.899	Rp97.055.501
		2016	Rp962.117.726	Rp845.711.873	Rp116.405.853
		2017	Rp1.078.336.667	Rp944.658.748	Rp133.677.919

		2018	Rp1.241.489.231	Rp1.094.809.659	Rp146.679.572
5	BBTN	2014	Rp140.902.492	Rp129.598.298	Rp11.304.194
		2015	Rp168.700.592	Rp154.629.279	Rp14.071.313
		2016	Rp207.217.231	Rp190.960.972	Rp16.256.259
		2017	Rp251.368.622	Rp216.077.002	Rp35.291.620
		2018	Rp294.942.768	Rp255.136.916	Rp39.805.852
		2014	Rp829.037.716	Rp652.675.360	Rp176.362.356
6	BMRI	2015	Rp882.259.280	Rp684.506.919	Rp197.752.361
		2016	Rp983.539.884	Rp772.651.673	Rp210.888.211
		2017	Rp1.065.501.274	Rp831.635.260	Rp233.866.014
		2018	Rp1.137.389.395	Rp873.818.251	Rp263.571.144
		2014	Rp782.887.635.406	Rp600.565.585.352	Rp182.322.050.054
7	INAF	2015	Rp1.068.157.388.878	Rp846.731.120.973	Rp221.426.267.905
		2016	Rp853.506.463.800	Rp704.929.715.911	Rp148.576.747.889
		2017	Rp930.982.222.120	Rp893.289.027.427	Rp37.693.194.693
		2018	Rp867.493.107.334	Rp827.237.832.766	Rp40.255.274.568
		2014	Rp3.545.784.137.000	Rp4.301.009.557.000	-Rp755.225.420.000
8	JSMR	2015	Rp3.729.046.503.000	Rp7.743.786.951.000	-Rp4.014.740.448.000
		2016	Rp12.965.884.489.000	Rp18.626.988.996.000	-Rp5.661.104.507.000
		2017	Rp18.987.065.058.000	Rp24.997.940.298.000	-Rp6.010.875.240.000
		2018	Rp11.813.856.472.000	Rp31.081.475.143.000	-Rp19.267.618.671.000
		2014	Rp2.040.430.857.906	Rp854.811.681.426	Rp1.185.619.176.480
9	KAEF	2015	Rp2.100.921.793.619	Rp1.092.623.756.562	Rp1.008.298.037.057
		2016	Rp2.906.737.458.288	Rp1.696.208.867.581	Rp1.210.528.590.707
		2017	Rp3.662.090.215.984	Rp2.369.507.448.769	Rp1.292.582.767.215

		2018	Rp5.369.546.726.061	Rp3.774.304.481.446	Rp1.595.242.244.615
10	PTBA	2014	Rp7.416.805.000.000	Rp3.581.006.000.000	Rp3.835.799.000.000
		2015	Rp7.598.476.000.000	Rp4.922.733.000.000	Rp2.675.743.000.000
		2016	Rp8.349.927.000.000	Rp5.042.747.000.000	Rp3.307.180.000.000
		2017	Rp11.117.745.000.000	Rp4.513.226.000.000	Rp6.604.519.000.000
		2018	Rp11.739.344.000.000	Rp4.935.696.000.000	Rp6.803.648.000.000
				2014	Rp13.477.331.738.583
11	PTPP	2015	Rp15.430.535.434.558	Rp11.114.413.553.106	Rp4.316.121.881.452
		2016	24.525.610.631.802	15.865.384.422.846	Rp8.660.226.208.956
		2017	Rp29.907.849.095.888	Rp20.699.814.835.735	Rp9.208.034.260.153
		2018	Rp37.534.483.162.953	Rp26.522.885.215.828	Rp11.011.597.947.125
				2014	Rp2.335.768.747.000
12	SMBR	2015	Rp1.938.566.969.000	Rp255.994.894.000	Rp1.682.572.075.000
		2016	Rp838.232.034.000	Rp292.237.689.000	Rp545.994.345.000
		2017	Rp1.123.602.449.000	Rp668.827.967.000	Rp454.774.482.000
		2018	Rp1.358.329.865.000	Rp636.408.215.000	Rp721.921.650.000
				2014	Rp11.648.544.675.000
13	SMGR	2015	Rp10.538.703.910.000	Rp6.599.189.622.000	Rp3.939.514.288.000
		2016	Rp10.373.158.827.000	Rp8.151.673.428.000	Rp2.221.485.399.000
		2017	Rp13.801.818.533.000	Rp8.803.577.054.000	Rp4.998.241.479.000
		2018	Rp16.007.685.627.000	Rp8.202.837.599.000	Rp7.804.848.028.000
				2014	Rp6.497.516.000.000
14	TINS	2015	Rp5.444.199.000.000	Rp2.998.953.000.000	Rp2.445.246.000.000
		2016	Rp5.237.907.000.000	Rp3.061.232.000.000	Rp2.176.675.000.000
		2017	Rp6.996.966.000.000	Rp3.402.526.000.000	Rp3.594.440.000.000

		2018	Rp9.204.287.000.000	Rp6.176.251.000.000	Rp3.028.036.000.000
15	TLKM	2014	Rp34.294.400.000.000	Rp32.318.000.000.000	Rp1.976.400.000.000
		2015	Rp47.912.000.000.000	Rp35.413.000.000.000	Rp12.499.000.000.000
		2016	Rp47.701.000.000.000	Rp39.762.000.000.000	Rp7.939.000.000.000
		2017	Rp47.561.000.000.000	Rp45.376.000.000.000	Rp2.185.000.000.000
		2018	Rp43.268.000.000.000	Rp46.261.000.000.000	-Rp2.993.000.000.000
		2014	Rp10.145.919.295	Rp8.478.608.469	Rp1.667.310.826
16	WIKA	2015	Rp13.052.184.316	Rp10.600.100.431	Rp2.452.083.885
		2016	Rp23.651.834.992	Rp14.909.016.696	Rp8.742.818.296
		2017	Rp34.910.108.265	Rp25.975.617.297	Rp8.934.490.968
		2018	Rp43.555.495.865	Rp28.251.951.385	Rp15.303.544.480
		2014	Rp10.104.980.054.360	Rp7.728.153.555.876	Rp2.376.826.498.484
17	WSKT	2015	Rp15.805.624.100.116	Rp13.664.811.609.274	Rp2.140.812.490.842
		2016	Rp39.712.575.190.796	Rp31.283.653.800.304	Rp8.428.921.390.492
		2017	Rp52.427.017.359.620	Rp52.309.197.858.063	Rp117.819.501.557
		2018	Rp66.989.129.822.191	Rp56.799.725.099.343	Rp10.189.404.722.848

Lampiran 08

Data Non Current Operating Accrual BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Tahun	Total Aset	Aset Lancar	Investasi dan Uang Muka	Total Kewajiban	Kewajiban Lancar	Kewajiban Jangka Panjang	NCO
1	ADHI	2014	Rp10.458.881.684.274	Rp9.484.298.907.925	Rp592.679.578.495	Rp8.707.338.334.630	Rp7.069.703.612.022	Rp1.637.634.722.608	Rp381.903.197.854

		2015	Rp16.761.06 3.514.879	Rp14.691.15 2.497.441	Rp904.857.969. 327	Rp11.598.931.71 8.043	Rp9.414.462.0 14.334	Rp2.184.469.703. 709	Rp1.165.053.048. 111
		2016	Rp20.095.43 5.959.279	Rp16.835.40 8.075.068	Rp893.436.446. 363	Rp14.652.655.99 6.381	Rp13.044.369. 547.114	Rp1.608.286.449. 267	Rp2.366.591.437. 848
		2017	Rp28.332.94 8.012.950	Rp24.817.67 1.201.079	Rp852.710.237. 831	Rp22.463.030.58 6.953	Rp17.633.289. 239.294	Rp4.829.741.347. 659	Rp2.662.566.574. 040
		2018	Rp30.118.61 4.769.882	Rp25.429.54 4.167.566	Rp1.854.927.68 7.541	Rp23.833.342.87 3.624	Rp18.964.304. 189.855	Rp4.869.038.683. 769	Rp2.834.142.914. 775
2	ANT M	2014	Rp22.044.20 2.220.000	Rp6.343.109. 936.000	Rp4.125.556.99 6.000	Rp10.114.640.95 3.000	Rp3.862.917.3 19.000	Rp6.251.723.634. 000	Rp11.575.535.28 8.000
		2015	Rp30.356.85 0.890.000	Rp11.252.82 6.560.000	Rp3.474.151.82 8.000	Rp12.040.131.92 8.000	Rp4.339.330.3 80.000	Rp7.700.801.548. 000	Rp15.629.872.50 2.000
		2016	Rp29.981.53 5.812.000	Rp10.630.22 1.568.000	Rp3.216.810.78 8.000	Rp11.572.740.23 9.000	Rp4.352.313.5 98.000	Rp7.220.426.641. 000	Rp16.134.503.45 6.000
		2017	Rp30.014.27 3.452.000	Rp9.001.938. 755.000	Rp2.525.983.43 0.000	Rp11.523.869.93 5.000	Rp5.552.461.6 35.000	Rp5.971.408.300. 000	Rp18.486.351.26 7.000
		2018	Rp33.306.39 0.807.000	Rp8.498.442. 636.000	Rp1.097.162.91 8.000	Rp13.567.160.08 4.000	Rp5.511.744.1 44.000	Rp8.055.415.940. 000	Rp23.710.785.25 3.000
3	BBNI	2014	Rp416.573.7 08	Rp406.313.4 29	Rp37.434	Rp341.148.654	Rp318.559.58 0	Rp22.589.074	Rp10.222.845
		2015	Rp508.595.2 88	Rp481.891.1 30	Rp35.793	Rp412.727.677	Rp375.749.64 5	Rp36.978.032	Rp26.668.365

		2016	Rp603.031.880	Rp572.934.982	Rp57.169	Rp492.701.125	Rp441.855.632	Rp50.845.493	Rp30.039.729
		2017	Rp709.330.084	Rp675.253.606	Rp713.423	Rp584.086.818	Rp521.699.084	Rp62.387.734	Rp33.363.055
		2018	Rp808.572.011	Rp768.869.053	Rp603.923	Rp671.237.546	Rp601.517.158	Rp69.720.388	Rp39.099.035
4	BBRI	2014	Rp801.984.190	Rp785.584.957	Rp251.573	Rp704.278.356	Rp700.713.509	Rp3.564.847	Rp16.147.660
		2015	Rp878.426.312	Rp854.905.400	Rp269.130	Rp765.299.133	Rp757.849.899	Rp7.449.234	Rp23.251.782
		2016	Rp1.003.644.426	Rp962.117.726	Rp2.439	Rp856.831.836	Rp845.711.873	Rp11.119.963	Rp41.524.261
		2017	Rp1.127.447.489	Rp1.078.336.667	Rp83.100	Rp959.439.711	Rp944.658.748	Rp14.780.936	Rp49.027.695
		2018	Rp1.296.898.292	Rp1.241.489.231	Rp460.096	Rp1.111.622.961	Rp1.094.809.659	Rp16.813.302	Rp54.948.965
5	BBTN	2014	Rp144.582.353	Rp140.902.492	Rp0	Rp132.369.555	Rp129.598.298	Rp2.731.160	Rp3.639.764
		2015	Rp171.807.592	Rp168.700.592	Rp0	Rp157.947.485	Rp154.629.279	Rp3.318.206	Rp3.107.000
		2016	Rp214.168.479	Rp207.217.231	Rp0	Rp195.037.943	Rp190.960.972	Rp4.076.971	Rp6.951.248

		2017	Rp261.365.2 67	Rp251.368.6 22	Rp0	Rp223.937.463	Rp216.077.00 2	Rp7.860.461	Rp9.996.645
		2018	Rp306.436.1 94	Rp294.942.7 68	Rp0	Rp263.784.017	Rp255.136.91 6	Rp8.647.101	Rp11.493.426
6	BMRI	2014	Rp855.039.6 73	Rp829.037.7 16	Rp822.014	Rp697.019.624	Rp652.675.36 0	Rp44.344.364	Rp25.180.043
		2015	Rp910.063.4 09	Rp882.259.2 80	Rp646.753	Rp736.198.705	Rp684.506.91 9	Rp51.691.786	Rp27.157.376
		2016	Rp1.038.706. 009	Rp983.539.8 84	Rp1.075.081	Rp824.559.898	Rp772.651.67 3	Rp51.908.255	Rp58.574.376
		2017	Rp1.124.700. 847	Rp1.065.501. 274	Rp2.690.202	Rp888.026.817	Rp831.635.26 0	Rp56.391.557	Rp56.509.371
		2018	Rp1.202.252. 094	Rp1.137.389. 395	Rp3.740.607	Rp941.935.100	Rp873.818.25 1	Rp68.134.849	Rp61.140.092
7	INAF	2014	Rp1.248.343. 275.406	Rp782.887.6 35.406	Rp12.339.290.7 13	Rp656.380.082.9 12	Rp600.565.58 5.352	Rp55.814.497.559	Rp453.116.349.2 86
		2015	Rp1.533.708. 564.241	Rp1.068.157. 388.878	Rp27.415.723.0 76	Rp940.999.667.4 98	Rp846.731.12 0.973	Rp94.268.546.525	Rp438.135.452.2 87
		2016	Rp1.381.633. 321.120	Rp853.506.4 63.800	Rp31.026.040.6 00	Rp805.876.240.4 89	Rp704.929.71 5.911	Rp100.946.524.57 8	Rp497.100.816.7 20
		2017	Rp1.529.874. 782.290	Rp930.982.2 22.120	Rp44.767.395.6 12	Rp1.003.464.884. 586	Rp893.289.02 7.427	Rp110.175.857.15 9	Rp554.125.164.5 58

		2018	Rp1.442.350. 608.575	Rp867.493.1 07.334	Rp55.102.739.0 94	Rp945.703.748.7 17	Rp827.237.83 2.766	Rp118.465.915.95 1	Rp519.754.762.1 47
8	JSMR	2014	Rp31.859.96 2.643.000	Rp3.545.784. 137.000	Rp178.488.586. 000	Rp20.432.952.36 0.000	Rp4.301.009.5 57.000	Rp16.538.223.765 .000	Rp28.541.970.88 2.000
		2015	Rp36.724.98 2.487.000	Rp3.729.046. 503.000	Rp257.291.549. 000	Rp24.356.318.02 1.000	Rp7.743.786.9 51.000	Rp16.612.531.070 .000	Rp32.738.644.43 5.000
		2016	Rp53.500.32 2.659.000	Rp12.965.88 4.489.000	Rp398.315.014. 000	Rp37.161.482.59 5.000	Rp18.626.988. 996.000	Rp18.534.493.599 .000	Rp40.136.123.15 6.000
		2017	Rp79.192.77 2.790.000	Rp18.987.06 5.058.000	Rp1.285.898.31 2.000	Rp60.833.333.26 9.000	Rp24.997.940. 298.000	Rp35.835.392.971 .000	Rp58.919.809.42 0.000
		2018	Rp82.418.60 0.790.000	Rp11.813.85 6.472.000	Rp3.607.579.98 8.000	Rp62.219.614.99 1.000	Rp31.081.475. 143.000	Rp31.138.139.848 .000	Rp66.997.164.33 0.000
9	KAEF	2014	Rp3.194.664. 199.612	Rp2.040.430. 857.906	Rp418.796.772. 044	Rp1.291.699.778. 059	Rp854.811.68 1.426	Rp436.888.096.63 3	Rp735.436.569.6 62
		2015	Rp3.434.879. 313.034	Rp2.100.921. 793.619	Rp437.727.100. 400	Rp1.378.319.672. 511	Rp1.092.623.7 56.562	Rp285.695.906.94 9	Rp896.230.410.0 15
		2016	Rp4.612.562. 541.064	Rp2.906.737. 458.288	Rp463.214.962. 846	Rp2.341.155.131. 870	Rp1.696.208.8 67.581	Rp644.946.264.28 9	Rp1.242.610.119. 930
		2017	Rp6.096.148. 972.534	Rp3.662.090. 215.984	Rp509.224.512. 298	Rp3.523.628.217. 406	Rp2.369.507.4 48.769	Rp1.154.120.768. 637	Rp1.924.834.244. 252
		2018	Rp9.460.427. 317.681	Rp5.369.546. 726.061	Rp1.065.642.62 8.936	Rp6.103.967.587. 830	Rp3.774.304.4 81.446	Rp2.329.663.106. 364	Rp3.025.237.962. 664

10	PTBA	2014	Rp14.860.61 1.000.000	Rp7.416.805. 000.000	Rp1.072.942.00 0.000	Rp6.335.533.000. 000	Rp3.581.006.0 00.000	Rp2.754.527.000. 000	Rp6.370.864.000. 000
		2015	Rp16.894.04 3.000.000	Rp7.598.476. 000.000	Rp1.426.820.00 0.000	Rp7.606.496.000. 000	Rp4.922.733.0 00.000	Rp2.683.763.000. 000	Rp7.868.747.000. 000
		2016	Rp18.576.77 4.000.000	Rp8.349.927. 000.000	Rp1.523.257.00 0.000	Rp8.024.369.000. 000	Rp5.042.747.0 00.000	Rp2.981.622.000. 000	Rp8.703.590.000. 000
		2017	Rp21.987.48 2.000.000	Rp11.117.74 5.000.000	Rp1.574.169.00 0.000	Rp8.187.497.000. 000	Rp4.513.226.0 00.000	Rp3.674.271.000. 000	Rp9.295.568.000. 000
		2018	Rp24.172.93 3.000.000	Rp11.739.34 4.000.000	Rp2.569.081.00 0.000	Rp7.903.237.000. 000	Rp4.935.696.0 00.000	Rp2.967.541.000. 000	Rp9.864.508.000. 000
11	PTPP	2014	Rp14.579.15 4.736.205	Rp13.477.33 1.738.583	Rp714.674.694. 782	Rp12.246.257.14 0.859	Rp9.418.216.1 07.491	Rp2.828.039.033. 368	Rp387.146.302.8 40
		2015	Rp19.128.81 1.782.419	Rp15.430.53 5.434.558	Rp787.811.233. 278	Rp14.009.739.54 8.256	Rp11.114.413. 553.106	Rp2.895.325.995. 150	Rp2.910.465.114. 583
		2016	31.215.671.2 56.566	24.525.610.6 31.802	Rp5.135.958.86 4.726	20.437.542.443.4 28	15.865.384.42 2.846	4.572.158.020.58 2	Rp1.554.101.760. 038
		2017	Rp41.782.78 0.915.111	Rp29.907.84 9.095.888	Rp2.322.929.88 3.044	Rp27.539.670.43 0.514	Rp20.699.814. 835.735	Rp6.839.855.594. 779	Rp9.552.001.936. 179
		2018	Rp52.549.15 0.902.972	Rp37.534.48 3.162.953	Rp3.403.087.90 8.505	Rp36.233.538.92 7.553	Rp26.522.885. 215.828	Rp9.710.653.711. 725	Rp11.611.579.83 1.514
12	SMBR	2014	Rp2.928.480. 366.000	Rp2.335.768. 747.000	Rp0	Rp245.388.549.0 00	Rp179.749.24 0.000	Rp65.639.309.000	Rp592.711.619.0 00

		2015	Rp3.268.667.933.000	Rp1.938.566.969.000	Rp0	Rp319.315.349.000	Rp255.994.894.000	Rp63.320.455.000	Rp1.330.100.964.000
		2016	Rp4.368.876.996.000	Rp838.232.034.000	Rp0	Rp1.248.119.294.000	Rp292.237.689.000	Rp955.881.605.000	Rp3.530.644.962.000
		2017	Rp5.060.337.247.000	Rp1.123.602.449.000	Rp0	Rp1.647.477.388.000	Rp668.827.967.000	Rp978.649.421.000	Rp3.936.734.798.000
		2018	Rp5.538.079.503.000	Rp1.358.329.865.000	Rp0	Rp2.064.408.447.000	Rp636.408.215.000	Rp1.428.000.232.000	Rp4.179.749.638.000
13	SMGR	2014	Rp34.331.674.737.000	Rp11.648.544.675.000	Rp1.102.822.661	Rp9.326.744.733.000	Rp5.271.929.548.000	Rp4.054.815.185.000	Rp22.682.027.239.339
		2015	Rp38.153.118.932.000	Rp10.538.703.910.000	Rp729.707.540.138	Rp10.712.320.531.000	Rp6.599.189.622.000	Rp4.113.130.909.000	Rp26.884.707.481.862
		2016	Rp44.226.895.982.000	Rp10.373.158.827.000	Rp447.303.306.397	Rp13.652.504.525.000	Rp8.151.673.428.000	Rp5.500.831.097.000	Rp33.406.433.848.603
		2017	Rp49.068.650.213.000	Rp13.801.818.533.000	Rp253.043.663.185	Rp19.022.617.574.000	Rp8.803.577.054.000	Rp10.219.040.520.000	Rp35.013.788.016.815
		2018	Rp51.155.890.227.000	Rp16.007.685.627.000	Rp231.715.048.049	Rp18.419.594.705.000	Rp8.202.837.599.000	Rp10.216.757.106.000	Rp34.916.489.551.951
14	TINS	2014	Rp9.843.818.000.000	Rp6.497.516.000.000	Rp811.829.000.000	Rp5.344.017.000.000	Rp3.514.707.000.000	Rp1.829.310.000.000	Rp2.534.473.000.000
		2015	Rp9.279.683.000.000	Rp5.444.199.000.000	Rp942.485.000.000	Rp3.908.615.000.000	Rp2.998.953.000.000	Rp909.662.000.000	Rp2.892.999.000.000

		2016	Rp9.548.631.000.000	Rp5.237.907.000.000	Rp1.008.598.000.000	Rp3.894.946.000.000	Rp3.061.232.000.000	Rp833.714.000.000	Rp3.302.126.000.000
		2017	Rp11.876.309.000.000	Rp6.996.966.000.000	Rp1.058.520.000.000	Rp5.814.816.000.000	Rp3.402.526.000.000	Rp2.412.290.000.000	Rp3.820.823.000.000
		2018	Rp15.117.948.000.000	Rp9.204.287.000.000	Rp1.274.378.000.000	Rp8.596.067.000.000	Rp6.176.251.000.000	Rp2.419.816.000.000	Rp4.639.283.000.000
15	TLKM	2014	Rp141.822.000.000.000	Rp34.294.400.000.000	Rp3.764.000.000.000	Rp55.830.000.000.000	Rp32.318.000.000.000	Rp23.512.000.000.000	Rp107.523.836.000.000
		2015	Rp166.173.000.000.000	Rp47.912.000.000.000	Rp4.382.000.000.000	Rp72.745.000.000.000	Rp35.413.000.000.000	Rp37.332.000.000.000	Rp118.256.618.000.000
		2016	Rp179.611.000.000.000	Rp47.701.000.000.000	Rp5.826.000.000.000	Rp74.067.000.000.000	Rp39.762.000.000.000	Rp34.305.000.000.000	Rp131.904.174.000.000
		2017	Rp198.484.000.000.000	Rp47.561.000.000.000	Rp0	Rp86.354.000.000.000	Rp45.376.000.000.000	Rp40.978.000.000.000	Rp150.923.000.000.000
		2018	Rp206.196.000.000.000	Rp43.268.000.000.000	Rp0	Rp88.893.000.000.000	Rp46.261.000.000.000	Rp42.632.000.000.000	Rp162.928.000.000.000
16	WIKA	2014	Rp15.959.228.039	Rp10.145.919.295	Rp2.318.709.685	Rp11.044.645.587	Rp8.478.608.469	Rp2.566.037.118	Rp3.494.599.059
		2015	Rp19.666.450.524	Rp13.052.184.316	Rp2.405.488.144	Rp14.178.097.247	Rp10.600.100.431	Rp3.577.996.816	Rp4.208.778.064
		2016	Rp31.355.204.690	Rp23.651.834.992	Rp3.310.771.112	Rp18.617.215.399	Rp14.909.016.696	Rp3.708.198.703	Rp4.392.598.586

		2017	Rp45.683.77 4.302	Rp34.910.10 8.265	Rp5.293.197.15 2	Rp31.051.949.68 9	Rp25.975.617. 297	Rp5.076.332.392	Rp5.480.468.885
		2018	Rp59.230.00 1.239	Rp43.555.49 5.865	Rp6.461.257.56 8	Rp42.014.686.67 4	Rp28.251.951. 385	Rp13.762.735.289	Rp9.213.247.806
17	WSKT	2014	Rp12.542.04 1.344.848	Rp10.104.98 0.054.360	Rp770.942.640. 861	Rp9.777.062.657. 796	Rp7.728.153.5 55.876	Rp2.048.909.101. 920	Rp1.666.118.649. 627
		2015	Rp30.309.11 1.177.468	Rp15.805.62 4.100.116	Rp1.356.554.05 9.307	Rp20.604.904.30 9.804	Rp13.664.811. 609.274	Rp6.940.092.700. 530	Rp10.619.539.63 6.322
		2016	Rp61.433.01 2.174.447	Rp39.712.57 5.190.796	Rp3.883.947.44 1.030	Rp44.659.793.61 7.499	Rp31.283.653. 800.304	Rp13.376.139.817 .195	Rp17.836.489.54 2.621
		2017	Rp97.895.76 0.838.624	Rp52.427.01 7.359.620	Rp5.014.938.81 2.565	Rp75.140.936.02 9.129	Rp52.309.197. 858.063	Rp22.831.738.171 .066	Rp40.453.804.66 6.439
		2018	Rp124.391.5 81.623.636	Rp66.989.12 9.822.191	Rp7.908.258.41 8.665	Rp95.504.462.87 2.769	Rp56.799.725. 099.343	Rp38.704.737.773 .426	Rp49.494.193.38 2.780

Lampiran 09

Data *Financial Accrual* BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Tahun	Total Investasi	Total Kewajiban	FIN
1	ADHI	2014	Rp409.072.074.785	Rp8.707.338.334.630	-Rp8.298.266.259.845
		2015	Rp729.521.345.932	Rp11.598.931.718.043	-Rp10.869.410.372.111

		2016	Rp700.485.027.002	Rp14.652.655.996.381	-Rp13.952.170.969.379
		2017	Rp852.710.237.831	Rp22.463.030.586.953	-Rp21.610.320.349.122
		2018	Rp1.854.927.687.541	Rp23.833.342.873.624	-Rp21.978.415.186.083
2	ANTM	2014	Rp4.125.556.996.000	Rp10.114.640.953.000	-Rp5.989.083.957.000
		2015	Rp3.474.151.828.000	Rp12.040.131.928.000	-Rp8.565.980.100.000
		2016	Rp3.216.810.788.000	Rp11.572.740.239.000	-Rp8.355.929.451.000
		2017	Rp2.525.983.430.000	Rp11.523.869.935.000	-Rp8.997.886.505.000
		2018	Rp1.097.162.918.000	Rp13.567.160.084.000	-Rp12.469.997.166.000
3	BBNI	2014	Rp37.434	Rp341.148.654	-Rp341.111.220
		2015	Rp35.793	Rp412.727.677	-Rp412.691.884
		2016	Rp57.169	Rp492.701.125	-Rp492.643.956
		2017	Rp713.423	Rp584.086.818	-Rp583.373.395
		2018	Rp603.923	Rp671.237.546	-Rp670.633.623
4	BBRI	2014	Rp251.573	Rp704.278.356	-Rp704.026.783
		2015	Rp269.130	Rp765.299.133	-Rp765.030.003
		2016	Rp2.439	Rp856.831.836	-Rp856.829.397
		2017	Rp83.100	Rp959.439.711	-Rp959.356.611
		2018	Rp460.096	Rp1.111.622.961	-Rp1.111.162.865

5	BBTN	2014	Rp0	Rp132.369.555	-Rp132.369.555
		2015	Rp0	Rp157.947.485	-Rp157.947.485
		2016	Rp0	Rp195.037.943	-Rp195.037.943
		2017	Rp0	Rp223.937.463	-Rp223.937.463
		2018	Rp0	Rp263.784.017	-Rp263.784.017
6	BMRI	2014	Rp822.014	Rp697.019.624	-Rp696.197.610
		2015	Rp646.753	Rp736.198.705	-Rp735.551.952
		2016	Rp1.075.081	Rp824.559.898	-Rp823.484.817
		2017	Rp2.690.202	Rp888.026.817	-Rp885.336.615
		2018	Rp3.740.607	Rp941.935.100	-Rp938.194.493
7	INAF	2014	Rp330.559.805	Rp656.380.082.912	-Rp656.049.523.107
		2015	Rp14.648.089.440	Rp940.999.667.498	-Rp926.351.578.058
		2016	Rp14.541.629.683	Rp805.876.240.489	-Rp791.334.610.806
		2017	Rp14.359.062.042	Rp1.003.464.884.586	-Rp989.105.822.544
		2018	Rp14.281.780.271	Rp945.703.748.717	-Rp931.421.968.446
8	JSMR	2014	Rp178.488.586.000	Rp20.432.952.360.000	-Rp20.254.463.774.000
		2015	Rp257.291.549.000	Rp24.356.318.021.000	-Rp24.099.026.472.000
		2016	Rp398.315.014.000	Rp37.161.482.595.000	-Rp36.763.167.581.000

		2017	Rp1.285.898.312.000	Rp60.833.333.269.000	-Rp59.547.434.957.000
		2018	Rp3.607.579.988.000	Rp62.219.614.991.000	-Rp58.612.035.003.000
9	KAEF	2014	Rp7.681.028.177.283	Rp1.291.699.778.059	Rp6.389.328.399.224
		2015	Rp8.248.078.289.579	Rp1.378.319.672.511	Rp6.869.758.617.068
		2016	Rp11.566.280.213.998	Rp2.341.155.131.870	Rp9.225.125.082.128
		2017	Rp15.715.926.162.474	Rp3.523.628.217.406	Rp12.192.297.945.068
		2018	Rp25.024.822.223.172	Rp6.103.967.587.830	Rp18.920.854.635.342
10	PTBA	2014	Rp936.346.000.000	Rp6.335.533.000.000	-Rp5.399.187.000.000
		2015	Rp1.239.994.000.000	Rp7.606.496.000.000	-Rp6.366.502.000.000
		2016	Rp1.395.481.000.000	Rp8.024.369.000.000	-Rp6.628.888.000.000
		2017	Rp1.498.428.000.000	Rp8.187.497.000.000	-Rp6.689.069.000.000
		2018	Rp2.569.081.000.000	Rp7.903.237.000.000	-Rp5.334.156.000.000
11	PTPP	2014	Rp420.514.238.259	Rp12.246.257.140.859	-Rp11.825.742.902.600
		2015	Rp736.209.031.057	Rp14.009.739.548.256	-Rp13.273.530.517.199
		2016	Rp4.917.562.980.069	20.437.542.443.428	-Rp15.519.979.463.359
		2017	Rp1.879.380.933.793	Rp27.539.670.430.514	-Rp25.660.289.496.721
		2018	Rp3.146.828.196.770	Rp36.233.538.927.553	-Rp33.086.710.730.783
12	SMBR	2014	Rp0	Rp245.388.549.000	-Rp245.388.549.000

		2015	Rp0	Rp319.315.349.000	-Rp319.315.349.000
		2016	Rp0	Rp1.248.119.294.000	-Rp1.248.119.294.000
		2017	Rp0	Rp1.647.477.388.000	-Rp1.647.477.388.000
		2018	Rp0	Rp2.064.408.447.000	-Rp2.064.408.447.000
13	SMGR	2014	Rp422.170.476.000	Rp9.326.744.733.000	-Rp8.904.574.257.000
		2015	Rp729.618.793.000	Rp10.712.320.531.000	-Rp9.982.701.738.000
		2016	Rp447.158.362.000	Rp13.652.504.525.000	-Rp13.205.346.163.000
		2017	Rp252.834.548.000	Rp19.022.617.574.000	-Rp18.769.783.026.000
		2018	Rp231.552.076.000	Rp18.419.594.705.000	-Rp18.188.042.629.000
14	TINS	2014	Rp811.829.000.000	Rp5.344.017.000.000	-Rp4.532.188.000.000
		2015	Rp942.485.000.000	Rp3.908.615.000.000	-Rp2.966.130.000.000
		2016	Rp1.008.598.000.000	Rp3.894.946.000.000	-Rp2.886.348.000.000
		2017	Rp1.058.520.000.000	Rp5.814.816.000.000	-Rp4.756.296.000.000
		2018	Rp1.274.378.000.000	Rp8.596.067.000.000	-Rp7.321.689.000.000
15	TLKM	2014	Rp0	Rp55.830.000.000.000	-Rp55.830.000.000.000
		2015	Rp0	Rp72.745.000.000.000	-Rp72.745.000.000.000
		2016	Rp0	Rp74.067.000.000.000	-Rp74.067.000.000.000
		2017	Rp0	Rp86.354.000.000.000	-Rp86.354.000.000.000

		2018	Rp0	Rp88.893.000.000.000	-Rp88.893.000.000.000
16	WIKA	2014	Rp1.934.278.622	Rp11.044.645.587	-Rp9.110.366.965
		2015	Rp1.965.846.981	Rp14.178.097.247	-Rp12.212.250.266
		2016	Rp2.534.183.831	Rp18.617.215.399	-Rp16.083.031.568
		2017	Rp3.864.726.363	Rp31.051.949.689	-Rp27.187.223.326
		2018	Rp4.693.932.054	Rp42.014.686.674	-Rp37.320.754.620
17	WSKT	2014	Rp652.375.607.247	Rp9.777.062.657.796	-Rp9.124.687.050.549
		2015	Rp810.855.933.745	Rp20.604.904.309.804	-Rp19.952.528.702.557
		2016	Rp2.680.963.465.841	Rp44.659.793.617.499	-Rp43.848.937.683.754
		2017	Rp3.811.954.837.377	Rp75.140.936.029.129	-Rp72.459.972.563.288
		2018	Rp7.134.021.775.230	Rp95.504.462.872.769	-Rp88.370.441.097.539

Lampiran 10

Data Average Total Assets BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Tahun	<i>Begining Total Aset</i>	<i>End Total Aset</i>	ATS
1	ADHI	2014	Rp9.720.961.764.422	Rp10.458.881.684.274	Rp10.089.921.724.348
		2015	Rp10.458.881.684.274	Rp16.761.063.514.879	Rp13.609.972.599.577

		2016	Rp16.761.063.514.879	Rp20.095.435.959.279	Rp18.428.249.737.079
		2017	Rp20.095.435.959.279	Rp28.332.948.012.950	Rp24.214.191.986.115
		2018	Rp28.332.948.012.950	Rp30.118.614.769.882	Rp29.225.781.391.416
2	ANTM	2014	Rp21.865.117.391.000	Rp22.044.202.220.000	Rp21.954.659.805.500
		2015	Rp22.044.202.220.000	Rp30.356.850.890.000	Rp26.200.526.555.000
		2016	Rp30.356.850.890.000	Rp29.981.535.812.000	Rp30.169.193.351.000
		2017	Rp29.981.535.812.000	Rp30.014.273.452.000	Rp29.997.904.632.000
		2018	Rp30.014.273.452.000	Rp33.306.390.807.000	Rp31.660.332.129.500
3	BBNI	2014	Rp386.654.815	Rp416.573.708	Rp401.614.262
		2015	Rp416.573.708	Rp508.595.288	Rp462.584.498
		2016	Rp508.595.288	Rp603.031.880	Rp555.813.584
		2017	Rp603.031.880	Rp709.330.084	Rp656.180.982
		2018	Rp709.330.084	Rp808.572.011	Rp758.951.048
4	BBRI	2014	Rp626.182.926	Rp801.984.190	Rp714.083.558
		2015	Rp801.984.190	Rp878.426.312	Rp840.205.251
		2016	Rp878.426.312	Rp1.004.801.673	Rp941.613.993
		2017	Rp1.004.801.673	Rp1.127.447.489	Rp1.066.124.581
		2018	Rp1.127.447.489	Rp1.296.898.292	Rp1.212.172.891

5	BBTN	2014	Rp131.169.730	Rp144.575.961	Rp137.872.846
		2015	Rp144.575.961	Rp171.807.592	Rp158.191.777
		2016	Rp171.807.592	Rp214.168.479	Rp192.988.036
		2017	Rp214.168.479	Rp261.365.267	Rp237.766.873
		2018	Rp261.365.267	Rp306.436.194	Rp283.900.731
6	BMRI	2014	Rp733.099.762	Rp855.039.673	Rp794.069.718
		2015	Rp855.039.673	Rp910.063.409	Rp882.551.541
		2016	Rp910.063.409	Rp1.038.706.009	Rp974.384.709
		2017	Rp1.038.706.009	Rp1.124.700.847	Rp1.081.703.428
		2018	Rp1.124.700.847	Rp1.202.252.094	Rp1.163.476.471
7	INAF	2014	Rp1.294.510.669.195	Rp1.248.343.275.406	Rp1.271.426.972.301
		2015	Rp1.248.343.275.406	Rp1.533.708.564.241	Rp1.391.025.919.824
		2016	Rp1.533.708.564.241	Rp1.381.633.321.120	Rp1.457.670.942.681
		2017	Rp1.381.633.321.120	Rp1.529.874.782.290	Rp1.455.754.051.705
		2018	Rp1.529.874.782.290	Rp1.442.350.608.575	Rp1.486.112.695.433
8	JSMR	2014	Rp28.058.581.777.000	Rp31.859.962.643.000	Rp29.959.272.210.000
		2015	Rp31.859.962.643.000	Rp36.724.982.487.000	Rp34.292.472.565.000
		2016	Rp36.724.982.487.000	Rp53.500.322.659.000	Rp45.112.652.573.000

		2017	Rp53.500.322.659.000	Rp79.192.772.790.000	Rp66.346.547.724.500
		2018	Rp79.192.772.790.000	Rp82.418.600.790.000	Rp80.805.686.790.000
9	KAEF	2014	Rp2.471.939.548.890	Rp3.194.664.199.612	Rp2.833.301.874.251
		2015	Rp3.194.664.199.612	Rp3.434.879.313.034	Rp3.314.771.756.323
		2016	Rp3.434.879.313.034	Rp4.612.562.541.064	Rp4.023.720.927.049
		2017	Rp4.612.562.541.064	Rp6.096.148.972.534	Rp5.354.355.756.799
		2018	Rp6.096.148.972.534	Rp9.460.427.317.681	Rp7.778.288.145.108
10	PTBA	2014	Rp11.677.155.000.000	Rp14.860.611.000.000	Rp13.268.883.000.000
		2015	Rp14.860.611.000.000	Rp16.894.043.000.000	Rp15.877.327.000.000
		2016	Rp16.894.043.000.000	Rp18.576.774.000.000	Rp17.735.408.500.000
		2017	Rp18.576.774.000.000	Rp21.987.482.000.000	Rp20.282.128.000.000
		2018	Rp21.987.482.000.000	Rp24.172.933.000.000	Rp23.080.207.500.000
11	PTPP	2014	Rp12.392.825.644.755	Rp14.579.154.736.205	Rp13.485.990.190.480
		2015	Rp14.579.154.736.205	Rp19.128.811.782.419	Rp16.853.983.259.312
		2016	Rp19.128.811.782.419	Rp31.215.671.256.566	Rp25.172.241.519.493
		2017	Rp31.215.671.256.566	Rp41.782.780.915.111	Rp36.499.226.085.839
		2018	Rp41.782.780.915.111	Rp52.549.150.902.972	Rp47.165.965.909.042
12	SMBR	2014	Rp2.711.416.335.000	Rp2.928.480.366.000	Rp2.819.948.350.500

		2015	Rp2.928.480.366.000	Rp3.268.667.933.000	Rp3.098.574.149.500
		2016	Rp3.268.667.933.000	Rp4.368.876.996.000	Rp3.818.772.464.500
		2017	Rp4.368.876.996.000	Rp5.060.337.247.000	Rp4.714.607.121.500
		2018	Rp5.060.337.247.000	Rp5.538.079.503.000	Rp5.299.208.375.000
13	SMGR	2014	Rp30.792.884.092.000	Rp34.331.674.737.000	Rp32.562.279.414.500
		2015	Rp34.331.674.737.000	Rp38.153.118.932.000	Rp36.242.396.834.500
		2016	Rp38.153.118.932.000	Rp44.226.895.982.000	Rp41.190.007.457.000
		2017	Rp44.226.895.982.000	Rp49.068.650.213.000	Rp46.647.773.097.500
		2018	Rp49.068.650.213.000	Rp51.155.890.227.000	Rp50.112.270.220.000
14	TINS	2014	Rp8.244.019.000.000	Rp9.843.818.000.000	Rp9.043.918.500.000
		2015	Rp9.843.818.000.000	Rp9.279.683.000.000	Rp9.561.750.500.000
		2016	Rp9.279.683.000.000	Rp9.548.631.000.000	Rp9.414.157.000.000
		2017	Rp9.548.631.000.000	Rp11.876.309.000.000	Rp10.712.470.000.000
		2018	Rp11.876.309.000.000	Rp15.117.948.000.000	Rp13.497.128.500.000
15	TLKM	2014	Rp127.951.000.000.000	Rp141.822.000.000.000	Rp134.886.500.000.000
		2015	Rp141.822.000.000.000	Rp166.173.000.000.000	Rp153.997.500.000.000
		2016	Rp166.173.000.000.000	Rp179.611.000.000.000	Rp172.892.000.000.000
		2017	Rp179.611.000.000.000	Rp198.484.000.000.000	Rp189.047.500.000.000

		2018	Rp198.484.000.000.000	Rp206.196.000.000.000	Rp202.340.000.000.000
16	WIKA	2014	Rp12.594.962.700	Rp15.959.228.039	Rp14.277.095.370
		2015	Rp15.959.228.039	Rp19.666.450.524	Rp17.812.839.282
		2016	Rp19.666.450.524	Rp31.355.204.690	Rp25.510.827.607
		2017	Rp31.355.204.690	Rp45.683.774.302	Rp38.519.489.496
		2018	Rp45.683.774.302	Rp59.230.001.239	Rp52.456.887.771
17	WSKT	2014	Rp8.788.303.237.620	Rp12.542.041.344.848	Rp10.665.172.291.234
		2015	Rp12.542.041.344.848	Rp30.309.111.177.468	Rp21.425.576.261.158
		2016	Rp30.309.111.177.468	Rp61.433.012.174.447	Rp45.871.061.675.958
		2017	Rp61.433.012.174.447	Rp97.895.760.838.624	Rp79.664.386.506.536
		2018	Rp97.895.760.838.624	Rp124.391.581.623.636	Rp111.143.671.231.130

Lampiran 11

Data Change in Receivable BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Tahun	Δ Recevables	Average Total Assets	Change in Receivables
1	ADHI	2014	Rp538.847.050.038	Rp10.089.921.724.348	0,053404483

		2015	Rp67.363.681.187	Rp13.609.972.599.577	0,004949582
		2016	Rp674.200.475.501	Rp18.428.249.737.079	0,036585161
		2017	-Rp234.229.315.497	Rp24.214.191.986.115	-0,009673225
		2018	Rp359.416.286.154	Rp29.225.781.391.416	0,012297919
2	ANTM	2014	-Rp87.457.717.000	Rp21.954.659.805.500	-0,003983561
		2015	-Rp75.857.546.000	Rp26.200.526.555.000	-0,002895268
		2016	Rp444.737.787.000	Rp30.169.193.351.000	0,014741454
		2017	Rp1.683.411.004.000	Rp29.997.904.632.000	0,05611762
		2018	-Rp1.753.913.456.000	Rp31.660.332.129.500	-0,055397822
3	BBNI	2014	-Rp140.348	Rp401.614.262	-0,00034946
		2015	-Rp3.671.909	Rp462.584.498	-0,007937812
		2016	Rp3.712.944	Rp555.813.584	0,006680197
		2017	Rp3.349.038	Rp656.180.982	0,005103833
		2018	Rp2.577.229	Rp758.951.048	0,003395778
4	BBRI	2014	Rp66.050.758	Rp714.083.558	0,09249724
		2015	Rp64.436.208	Rp840.205.251	0,076691032
		2016	Rp81.965.968	Rp941.613.993	0,087048375
		2017	Rp77.752.642	Rp1.066.124.581	0,072930165
		2018	Rp121.823.711	Rp1.212.172.891	0,100500277
5	BBTN	2014	Rp29.795.831	Rp137.872.846	0,216110946
		2015	Rp44.031.569	Rp158.191.777	0,278342971
		2016	Rp48.232.052	Rp192.988.036	0,249922498
		2017	Rp65.225.136	Rp237.766.873	0,2743239
		2018	Rp72.968.424	Rp283.900.731	0,25702091
6	BMRI	2014	Rp79.069.029	Rp794.069.718	0,099574417

		2015	Rp42.325.156	Rp882.551.541	0,047957716
		2016	Rp64.159.416	Rp974.384.709	0,065846083
		2017	Rp70.654.594	Rp1.081.703.428	0,065317898
		2018	Rp93.948.167	Rp1.163.476.471	0,080747801
7	INAF	2014	-Rp77.607.368.411	Rp1.271.426.972.301	-0,06103958
		2015	Rp1.643.977.946	Rp1.391.025.919.824	0,001181846
		2016	Rp19.313.626.130	Rp1.457.670.942.681	0,013249647
		2017	-Rp42.089.003.595	Rp1.455.754.051.705	-0,028912167
		2018	Rp74.242.782.048	Rp1.486.112.695.433	0,049957707
8	JSMR	2014	-Rp449.577.641.000	Rp29.959.272.210.000	-0,015006294
		2015	Rp149.817.031.000	Rp34.292.472.565.000	0,004368802
		2016	Rp8.091.663.928.000	Rp45.112.652.573.000	0,179365731
		2017	Rp3.422.753.337.000	Rp66.346.547.724.500	0,051589019
		2018	-Rp5.040.290.993.000	Rp80.805.686.790.000	-0,062375449
9	KAEF	2014	-Rp29.531.090.658	Rp2.833.301.874.251	-0,010422854
		2015	Rp51.091.139.177	Rp3.314.771.756.323	0,01541317
		2016	Rp159.444.540.891	Rp4.023.720.927.049	0,039626143
		2017	Rp246.312.032.994	Rp5.354.355.756.799	0,046002179
		2018	-Rp28.695.653.451	Rp7.778.288.145.108	-0,003689199
10	PTBA	2014	Rp13.236.000.000	Rp13.268.883.000.000	0,000997522
		2015	Rp170.025.000.000	Rp15.877.327.000.000	0,010708667
		2016	Rp689.741.000.000	Rp17.735.408.500.000	0,038890618
		2017	Rp3.061.230.000.000	Rp20.282.128.000.000	0,150932387
		2018	-Rp2.607.623.000.000	Rp23.080.207.500.000	-0,112980917
11	PTPP	2014	Rp1.119.622.350.188	Rp13.485.990.190.480	0,083021145

		2015	Rp1.022.311.267.877	Rp16.853.983.259.312	0,060656953
		2016	Rp2.014.768.748.730	Rp25.172.241.519.493	0,080039306
		2017	Rp2.452.750.318.622	Rp36.499.226.085.839	0,067200064
		2018	Rp4.268.133.959.943	Rp47.165.965.909.042	0,090491817
12	SMBR	2014	Rp44.816.988.000	Rp2.819.948.350.500	0,01589284
		2015	-Rp41.135.786.000	Rp3.098.574.149.500	-0,013275715
		2016	Rp173.325.758.000	Rp3.818.772.464.500	0,04538782
		2017	Rp194.925.227.000	Rp4.714.607.121.500	0,041344957
		2018	Rp81.573.901.000	Rp5.299.208.375.000	0,015393601
13	SMGR	2014	Rp506.266.826.000	Rp32.562.279.414.500	0,015547647
		2015	Rp195.608.233.000	Rp36.242.396.834.500	0,005397221
		2016	Rp392.007.757.000	Rp41.190.007.457.000	0,00951706
		2017	Rp966.004.980.000	Rp46.647.773.097.500	0,020708491
		2018	Rp955.740.586.000	Rp50.112.270.220.000	0,019071987
14	TINS	2014	Rp329.562.000.000	Rp9.043.918.500.000	0,036440178
		2015	-Rp929.749.000.000	Rp9.561.750.500.000	-0,097236275
		2016	Rp371.223.000.000	Rp9.414.157.000.000	0,039432421
		2017	Rp657.074.000.000	Rp10.712.470.000.000	0,061337301
		2018	Rp479.654.000.000	Rp13.497.128.500.000	0,035537485
15	TLKM	2014	Rp959.000.000.000	Rp134.886.500.000.000	0,007109681
		2015	Rp492.000.000.000	Rp153.997.500.000.000	0,003194857
		2016	Rp28.000.000.000	Rp172.892.000.000.000	0,000161951
		2017	Rp1.664.000.000.000	Rp189.047.500.000.000	0,008802021
		2018	Rp2.577.000.000.000	Rp202.340.000.000.000	0,012735989
16	WIKA	2014	-Rp46.276.742	Rp14.277.095.370	-0,003241328

		2015	Rp1.348.320.737	Rp17.812.839.282	0,075693758
		2016	Rp1.573.637.971	Rp25.510.827.607	0,061685101
		2017	Rp2.882.740.993	Rp38.519.489.496	0,074838505
		2018	Rp5.187.802.786	Rp52.456.887.771	0,098896504
17	WSKT	2014	Rp648.425.032.346	Rp10.665.172.291.234	0,060798364
		2015	Rp459.575.338.024	Rp21.425.576.261.158	0,021449847
		2016	Rp8.679.792.234.537	Rp45.871.061.675.958	0,189221525
		2017	Rp2.043.684.897.194	Rp79.664.386.506.536	0,025653683
		2018	Rp432.961.878.696	Rp111.143.671.231.130	0,003895515

Lampiran 12

Data Change in Inventory BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Tahun	Δ Inventories	Average Total Assets	Change in Inventories
1	ADHI	2014	-Rp29.546.233.307	Rp10.089.921.724.348	-0,002928292
		2015	Rp30.637.261.161	Rp13.609.972.599.577	0,002251089
		2016	-Rp31.634.725.908	Rp18.428.249.737.079	-0,001716643
		2017	Rp3.552.128.452.315	Rp24.214.191.986.115	0,146696138
		2018	Rp677.746.005.164	Rp29.225.781.391.416	0,023190005

2	ANTM	2014	-Rp684.045.679.000	Rp21.954.659.805.500	-0,031157198
		2015	-Rp9.303.666.000	Rp26.200.526.555.000	-0,000355095
		2016	-Rp364.169.027.000	Rp30.169.193.351.000	-0,01207089
		2017	-Rp130.630.448.000	Rp29.997.904.632.000	-0,004354652
		2018	Rp769.946.459.000	Rp31.660.332.129.500	0,024318963
3	BBNI	2014	Rp0	Rp401.614.262	0
		2015	Rp0	Rp462.584.498	0
		2016	Rp0	Rp555.813.584	0
		2017	Rp0	Rp656.180.982	0
		2018	Rp0	Rp758.951.048	0
4	BBRI	2014	Rp0	Rp714.083.558	0
		2015	Rp0	Rp840.205.251	0
		2016	Rp0	Rp941.613.993	0
		2017	Rp0	Rp1.066.124.581	0
		2018	Rp0	Rp1.212.172.891	0
5	BBTN	2014	Rp0	Rp137.872.846	0
		2015	Rp0	Rp158.191.777	0
		2016	Rp0	Rp192.988.036	0

		2017	Rp0	Rp237.766.873	0
		2018	Rp0	Rp283.900.731	0
6	BMRI	2014	Rp0	Rp794.069.718	0
		2015	Rp0	Rp882.551.541	0
		2016	Rp0	Rp974.384.709	0
		2017	Rp0	Rp1.081.703.428	0
		2018	Rp0	Rp1.163.476.471	0
7	INAF	2014	-Rp20.010.510.856	Rp1.271.426.972.301	-0,015738624
		2015	Rp83.864.860.459	Rp1.391.025.919.824	0,060289934
		2016	-Rp7.860.631.967	Rp1.457.670.942.681	-0,005392597
		2017	-Rp37.732.130.337	Rp1.455.754.051.705	-0,025919303
		2018	-Rp39.184.372.764	Rp1.486.112.695.433	-0,026367026
8	JSMR	2014	Rp21.959.567.000	Rp29.959.272.210.000	0,000732981
		2015	-Rp1.805.860.000	Rp34.292.472.565.000	-5,26605E-05
		2016	Rp66.821.495.000	Rp45.112.652.573.000	0,001481214
		2017	Rp47.269.434.000	Rp66.346.547.724.500	0,000712463
		2018	-Rp93.295.399.000	Rp80.805.686.790.000	-0,001154565
9	KAEF	2014	Rp46.497.523.074	Rp2.833.301.874.251	0,016411073

		2015	Rp54.910.916.659	Rp3.314.771.756.323	0,01656552
		2016	Rp225.009.042.711	Rp4.023.720.927.049	0,055920638
		2017	Rp225.015.859.493	Rp5.354.355.756.799	0,042024824
		2018	Rp613.393.309.867	Rp7.778.288.145.108	0,078859679
10	PTBA	2014	Rp131.408.000.000	Rp13.268.883.000.000	0,009903471
		2015	Rp199.815.000.000	Rp15.877.327.000.000	0,012584927
		2016	-Rp130.885.000.000	Rp17.735.408.500.000	-0,007379869
		2017	Rp53.722.000.000	Rp20.282.128.000.000	0,002648736
		2018	Rp395.123.000.000	Rp23.080.207.500.000	0,01711956
11	PTPP	2014	Rp2.334.600.998.532	Rp13.485.990.190.480	0,173113058
		2015	-Rp3.871.594.986	Rp16.853.983.259.312	-0,000229714
		2016	Rp531.275.120.725	Rp25.172.241.519.493	0,021105594
		2017	-Rp609.392.182.007	Rp36.499.226.085.839	-0,01669603
		2018	Rp2.238.921.352.247	Rp47.165.965.909.042	0,047469002
12	SMBR	2014	Rp55.112.215.000	Rp2.819.948.350.500	0,019543697
		2015	-Rp1.567.664.000	Rp3.098.574.149.500	-0,000505931
		2016	-Rp11.615.453.000	Rp3.818.772.464.500	-0,003041672
		2017	Rp28.953.607.000	Rp4.714.607.121.500	0,006141256

		2018	Rp87.885.501.000	Rp5.299.208.375.000	0,016584647
13	SMGR	2014	Rp165.811.888.000	Rp32.562.279.414.500	0,005092146
		2015	-Rp402.730.333.000	Rp36.242.396.834.500	-0,011112133
		2016	Rp262.170.445.000	Rp41.190.007.457.000	0,006364904
		2017	Rp1.015.187.672.000	Rp46.647.773.097.500	0,021762832
		2018	-Rp142.189.760.000	Rp50.112.270.220.000	-0,002837424
14	TINS	2014	Rp1.039.513.000.000	Rp9.043.918.500.000	0,114940554
		2015	-Rp281.603.000.000	Rp9.561.750.500.000	-0,029450988
		2016	-Rp238.935.000.000	Rp9.414.157.000.000	-0,025380393
		2017	Rp125.439.000.000	Rp10.712.470.000.000	0,011709624
		2018	Rp1.337.888.000.000	Rp13.497.128.500.000	0,099123899
15	TLKM	2014	-Rp126.000.000.000	Rp134.886.500.000.000	-0,000934119
		2015	Rp145.000.000.000	Rp153.997.500.000.000	0,000941574
		2016	Rp56.000.000.000	Rp172.892.000.000.000	0,000323902
		2017	Rp47.000.000.000	Rp189.047.500.000.000	0,000248615
		2018	Rp86.000.000.000	Rp202.340.000.000.000	0,000425027
16	WIKA	2014	Rp698.916.986	Rp14.277.095.370	0,048953724
		2015	Rp213.970.589	Rp17.812.839.282	0,012012155

		2016	Rp2.150.852.746	Rp25.510.827.607	0,084311367
		2017	Rp657.409.624	Rp38.519.489.496	0,017066935
		2018	Rp2.138.992.860	Rp52.456.887.771	0,040776206
17	WSKT	2014	Rp311.052.611.658	Rp10.665.172.291.234	0,029165268
		2015	Rp222.104.869.663	Rp21.425.576.261.158	0,010366343
		2016	Rp1.730.347.687.903	Rp45.871.061.675.958	0,037721989
		2017	Rp678.768.979.269	Rp79.664.386.506.536	0,008520357
		2018	Rp1.835.730.268.433	Rp111.143.671.231.130	0,016516732

Lampiran 13

Data Change in Sales BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Tahun	Δ Sales	Sales (t)	Δ Receivables	Receivables (t)	Change in Sales
1	ADHI	2014	-Rp1.146.020.087.342	Rp8.653.578.309.020	Rp538.847.050.038	Rp3.250.424.985.697	-0,298210501
		2015	Rp735.991.789.558	Rp9.389.570.098.578	Rp67.363.681.187	Rp3.317.788.666.884	0,058080182
		2016	Rp1.674.372.752.129	Rp11.063.942.850.707	Rp674.200.475.501	Rp3.991.989.142.385	-0,017552363
		2017	Rp4.092.235.224.069	Rp15.156.178.074.776	-Rp234.229.315.497	Rp3.757.759.826.888	0,332336598

		2018	Rp499.321.791.717	Rp15.655.499.866.493	Rp359.416.286.154	Rp4.117.176.113.042	-0,05540246
2	ANTM	2014	-Rp1.877.690.573.000	Rp9.420.630.933.000	-Rp87.457.717.000	Rp1.135.966.001.000	-0,122327128
		2015	Rp1.110.873.869.000	Rp10.531.504.802.000	-Rp75.857.546.000	Rp1.060.108.455.000	0,177037421
		2016	-Rp1.425.244.048.000	Rp9.106.260.754.000	Rp444.737.787.000	Rp1.504.846.242.000	-0,452049574
		2017	Rp3.547.358.451.000	Rp12.653.619.205.000	Rp1.683.411.004.000	Rp3.188.257.246.000	-0,24766012
		2018	Rp12.587.649.162.000	Rp25.241.268.367.000	-Rp1.753.913.456.000	Rp1.434.343.790.000	1,721491725
3	BBNI	2014	Rp4.592.472	Rp33.091.657	-Rp140.348	Rp14.933.223	0,148178731
		2015	Rp2.166.582	Rp35.258.239	-Rp3.671.909	Rp11.261.314	0,387512949
		2016	Rp6.041.067	Rp41.299.306	Rp3.712.944	Rp14.974.258	-0,101679857
		2017	Rp7.593.975	Rp33.705.331	Rp3.349.038	Rp18.323.296	0,001651845
		2018	Rp15.065.440	Rp48.770.771	Rp2.577.229	Rp20.900.525	0,168249918
4	BBRI	2014	Rp8.286.920	Rp60.741.550	Rp66.050.758	Rp511.588.255	0,007319967
		2015	Rp11.393.701	Rp72.135.251	Rp64.436.208	Rp576.024.463	0,031995883
		2016	Rp12.718.262	Rp12.718.262	Rp81.965.968	Rp657.990.431	0,857704016
		2017	Rp7.821.282	Rp7.821.282	Rp77.752.642	Rp725.743.073	0,881833172
		2018	Rp9.362.129	Rp102.036.924	Rp121.823.711	Rp847.566.784	-0,076108296
5	BBTN	2014	-Rp57.905	Rp6.359.401	Rp29.795.831	Rp220.428.580	-0,144277685
		2015	Rp1.558.201	Rp7.917.602	Rp44.031.569	Rp264.460.149	0,030306092

		2016	Rp1.528.765	Rp9.446.367	Rp48.232.052	Rp312.692.201	0,007588594
		2017	Rp1.500.504	Rp109.496.871	Rp65.225.136	Rp377.917.337	-0,158887388
		2018	Rp1.213.900	Rp12.160.771	Rp72.968.424	Rp450.885.761	-0,062012534
6	BMRI	2014	Rp10.756.318	Rp98.313.803	Rp79.069.029	Rp555.762.681	-0,032863195
		2015	Rp43.272.245	Rp141.586.048	Rp42.325.156	Rp598.087.837	0,234857606
		2016	Rp11.540.496	Rp153.126.544	Rp64.159.416	Rp662.247.253	-0,021515618
		2017	-Rp21.389.265	Rp131.737.279	Rp70.654.594	Rp732.901.847	-0,258766936
		2018	Rp10.594.316	Rp142.331.595	Rp93.948.167	Rp826.886.014	-0,039182787
7	INAF	2014	Rp43.938.386.405	Rp1.381.436.578.115	-Rp77.607.368.411	Rp208.245.803.553	0,404478244
		2015	Rp240.462.089.542	Rp1.621.898.667.657	Rp1.643.977.946	Rp209.889.781.499	0,140427048
		2016	Rp52.804.054.671	Rp1.674.702.722.328	Rp19.313.626.130	Rp229.203.407.629	-0,052733727
		2017	-Rp43.385.223.232	Rp1.631.317.499.096	-Rp42.089.003.595	Rp187.114.404.034	0,198342067
		2018	-Rp38.337.557.838	Rp1.592.979.941.258	Rp74.242.782.048	Rp261.357.186.082	-0,308132917
8	JSMR	2014	-Rp10.976.503.280.000	Rp9.173.817.307.000	-Rp449.577.641.000	Rp147.370.936.000	1,854149994
		2015	Rp674.424.743.000	Rp9.848.242.050.000	Rp149.817.031.000	Rp297.187.967.000	-0,435633661
		2016	Rp6.813.160.948.000	Rp16.661.402.998.000	Rp8.091.663.928.000	Rp8.388.851.895.000	-0,555654662
		2017	Rp18.430.793.193.000	Rp35.092.196.191.000	Rp3.422.753.337.000	Rp11.811.605.232.000	0,235431747
		2018	Rp1.881.878.495.000	Rp36.974.074.686.000	-Rp5.040.290.993.000	Rp6.771.314.239.000	0,795256583

9	KAEF	2014	Rp179.950.391.374	Rp4.521.024.379.759	-Rp29.531.090.658	Rp525.213.265.578	0,096029869
		2015	Rp339.347.103.765	Rp4.860.371.483.524	Rp51.091.139.177	Rp576.304.404.755	-0,018833873
		2016	Rp951.131.172.907	Rp5.811.502.656.431	Rp159.444.540.891	Rp735.748.945.646	-0,053046973
		2017	Rp315.976.712.972	Rp6.127.479.369.403	Rp246.312.032.994	Rp982.060.978.640	-0,199244182
		2018	Rp1.326.635.371.786	Rp7.454.114.741.189	-Rp28.695.653.451	Rp953.365.325.189	0,20807289
10	PTBA	2014	Rp1.868.743.000.000	Rp13.077.962.000.000	Rp13.236.000.000	Rp1.468.682.000.000	0,133880362
		2015	Rp767.237.000.000	Rp13.845.199.000.000	Rp170.025.000.000	Rp1.638.707.000.000	-0,0483402
		2016	Rp213.670.000.000	Rp14.058.869.000.000	Rp689.741.000.000	Rp2.328.448.000.000	-0,281025258
		2017	Rp5.412.161.000.000	Rp19.471.030.000.000	Rp3.061.230.000.000	Rp5.389.678.000.000	-0,290020462
		2018	Rp1.695.963.000.000	Rp21.166.993.000.000	-Rp2.607.623.000.000	Rp2.782.055.000.000	1,017424025
11	PTPP	2014	Rp771.527.001.026	Rp12.427.371.312.550	Rp1.119.622.350.188	Rp3.307.415.846.007	-0,276435892
		2015	Rp1.790.001.555.219	Rp14.217.372.867.769	Rp1.022.311.267.877	Rp4.329.727.113.884	-0,110212067
		2016	Rp2.268.511.351.929	Rp16.485.884.219.698	Rp2.014.768.748.730	Rp6.344.495.862.614	-0,179958421
		2017	Rp5.016.375.384.456	Rp21.502.259.604.154	Rp2.452.750.318.622	Rp8.797.246.181.236	-0,045513609
		2018	Rp3.617.300.508.077	Rp25.119.560.112.231	Rp4.268.133.959.943	Rp13.065.380.141.179	-0,182671731
12	SMBR	2014	Rp46.307.100.000	Rp1.214.914.932.000	Rp44.816.988.000	Rp80.553.246.000	-0,51824926
		2015	Rp246.333.352.000	Rp1.461.248.284.000	-Rp41.135.786.000	Rp39.417.460.000	1,212170359
		2016	Rp61.559.809.000	Rp1.522.808.093.000	Rp173.325.758.000	Rp212.743.218.000	-0,774292944

		2017	Rp28.716.897.000	Rp1.551.524.990.000	Rp194.925.227.000	Rp407.668.445.000	-0,459637648
		2018	Rp444.282.538.000	Rp1.995.807.528.000	Rp81.573.901.000	Rp489.242.346.000	0,055872747
13	SMGR	2014	Rp2.485.794.355.000	Rp26.987.035.135.000	Rp506.266.826.000	Rp3.405.049.870.000	-0,056570491
		2015	-Rp39.030.664.000	Rp26.948.004.471.000	Rp195.608.233.000	Rp3.600.658.103.000	-0,055774059
		2016	-Rp813.608.333.000	Rp26.134.396.138.000	Rp392.007.757.000	Rp3.992.665.860.000	-0,129313665
		2017	Rp1.679.268.038.000	Rp27.813.664.176.000	Rp966.004.980.000	Rp4.958.670.840.000	-0,134435624
		2018	Rp2.873.961.794.000	Rp30.687.625.970.000	Rp955.740.586.000	Rp5.914.411.426.000	-0,067943077
14	TINS	2014	Rp1.665.557.000.000	Rp7.518.010.000.000	Rp329.562.000.000	Rp1.167.375.000.000	-0,060768042
		2015	-Rp643.818.000.000	Rp6.874.192.000.000	-Rp929.749.000.000	Rp1.496.937.000.000	0,527443693
		2016	Rp94.102.000.000	Rp6.968.294.000.000	Rp371.223.000.000	Rp958.411.000.000	-0,37382743
		2017	Rp2.248.866.000.000	Rp9.217.160.000.000	Rp657.074.000.000	Rp1.615.485.000.000	-0,162747952
		2018	Rp1.832.786.000.000	Rp11.049.946.000.000	Rp479.654.000.000	Rp2.095.139.000.000	-0,063072803
15	TLKM	2014	Rp6.729.000.000.000	Rp89.696.000.000.000	Rp959.000.000.000	Rp73.800.000.000.000	0,062025488
		2015	Rp12.774.000.000.000	Rp102.470.000.000.000	Rp492.000.000.000	Rp78.720.000.000.000	0,118410876
		2016	Rp13.863.000.000.000	Rp116.333.000.000.000	Rp28.000.000.000	Rp7.900.000.000.000	0,115622227
		2017	Rp11.923.000.000.000	Rp128.256.000.000.000	Rp1.664.000.000.000	Rp9.564.000.000.000	-0,081023268
		2018	Rp2.528.000.000.000	Rp130.784.000.000.000	Rp2.577.000.000.000	Rp12.141.000.000.000	-0,19292641
16	WIKA	2014	Rp4.550.573.223	Rp12.463.216.288	-Rp46.276.742	Rp2.687.121.306	0,382341976

		2015	Rp1.156.885.131	Rp13.620.101.419	Rp1.348.320.737	Rp4.035.442.043	-0,249180174
		2016	Rp2.048.731.094	Rp15.668.832.513	Rp1.573.637.971	Rp5.609.080.014	-0,149799891
		2017	Rp10.507.570.513	Rp26.176.403.026	Rp2.882.740.993	Rp8.491.821.007	0,061941191
		2018	Rp4.981.790.472	Rp31.158.193.498	Rp5.187.802.786	Rp13.679.623.793	-0,219348767
17	WSKT	2014	Rp600.202.982.140	Rp10.286.813.284.004	Rp648.425.032.346	Rp2.990.508.863.050	-0,158480824
		2015	Rp3.865.939.563.608	Rp14.152.752.847.612	Rp459.575.338.024	Rp3.450.084.201.074	0,139951142
		2016	Rp9.635.569.778.735	Rp23.788.322.626.347	Rp8.679.792.234.537	Rp12.129.876.435.611	-0,310516753
		2017	Rp21.424.575.006.257	Rp45.212.897.632.604	Rp2.043.684.897.194	Rp14.173.561.332.805	0,305376237
		2018	Rp3.576.053.206.218	Rp48.788.950.838.822	Rp432.961.878.696	Rp14.606.523.211.501	0,042749226

Lampiran 14

Data Change in Earning BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Tahun	<i>Earnings (t)</i>	<i>Earnings (t-1)</i>	<i>Average Total Assets (t)</i>	<i>Average Total Assets (t-1)</i>	<i>Change in Earnings</i>
1	ADHI	2014	Rp326.656.560.598	Rp408.437.913.454	Rp10.089.921.724.348	Rp8.167.337.106.450	-0,017634162
		2015	Rp465.025.548.006	Rp326.656.560.598	Rp13.609.972.599.577	Rp10.089.921.724.348	0,001793462
		2016	Rp315.107.783.135	Rp465.025.548.006	Rp18.428.249.737.079	Rp13.609.972.599.577	-0,01706883

		2017	Rp517.059.848.207	Rp315.107.783.135	Rp24.214.191.986.115	Rp18.428.249.737.079	0,004254416
		2018	Rp645.029.449.105	Rp517.059.848.207	Rp29.225.781.391.416	Rp24.214.191.986.115	0,000716976
2	ANTM	2014	-Rp743.529.593.000	Rp409.947.369.000	Rp21.954.659.805.500	Rp20.786.829.168.500	-0,053588092
		2015	-Rp1.440.852.896.000	-Rp743.529.593.000	Rp26.200.526.555.000	Rp21.954.659.805.500	-0,021126684
		2016	Rp64.806.188.000	-Rp1.440.852.896.000	Rp30.169.193.351.000	Rp26.200.526.555.000	0,057141372
		2017	Rp136.503.269.000	Rp64.806.188.000	Rp29.997.904.632.000	Rp30.169.193.351.000	0,002402335
		2018	Rp874.426.593.000	Rp136.503.269.000	Rp31.660.332.129.500	Rp29.997.904.632.000	0,023068569
3	BBNI	2014	Rp10.829.379	Rp9.057.941	Rp401.614.262	Rp359.979.161	0,001802224
		2015	Rp20.862.547	Rp10.829.379	Rp462.584.498	Rp401.614.262	0,018135342
		2016	Rp12.332.684	Rp20.862.547	Rp555.813.584	Rp462.584.498	-0,022911444
		2017	Rp13.770.592	Rp12.332.684	Rp656.180.982	Rp555.813.584	-0,001202559
		2018	Rp15.091.763	Rp13.770.592	Rp758.951.048	Rp656.180.982	-0,001100938
4	BBRI	2014	Rp24.226.601	Rp21.354.330	Rp714.083.558	Rp588.759.858	-0,002343174
		2015	Rp25.410.788	Rp24.226.601	Rp840.205.251	Rp714.083.558	-0,003683295
		2016	Rp26.227.991	Rp25.410.788	Rp941.613.993	Rp840.205.251	-0,002389256
		2017	Rp29.045.049	Rp26.227.991	Rp1.066.124.581	Rp941.613.993	-0,000610713
		2018	Rp32.418.486	Rp29.045.049	Rp1.212.172.891	Rp1.066.124.581	-0,000499468
5	BBTN	2014	Rp1.115.592	Rp1.562.161	Rp137.872.846	Rp121.459.162	-0,00477016

		2015	Rp1.850.907	Rp1.115.592	Rp158.191.777	Rp137.872.846	0,003608944
		2016	Rp2.618.905	Rp1.850.907	Rp192.988.036	Rp158.191.777	0,001869898
		2017	Rp3.027.466	Rp2.618.905	Rp237.766.873	Rp192.988.036	-0,00083738
		2018	Rp2.807.923	Rp3.027.466	Rp283.900.731	Rp237.766.873	-0,002842408
6	BMRI	2014	Rp20.654.783	Rp18.829.934	Rp794.069.718	Rp648.359.235	-0,003031143
		2015	Rp21.152.398	Rp20.654.783	Rp882.551.541	Rp794.069.718	-0,002043973
		2016	Rp14.650.163	Rp21.152.398	Rp974.384.709	Rp882.551.541	-0,008932027
		2017	Rp21.443.042	Rp14.650.163	Rp1.081.703.428	Rp974.384.709	0,004788106
		2018	25.851.937	Rp21.443.042	Rp1.163.476.471	Rp1.081.703.428	0,002396159
7	INAF	2014	Rp1.440.337.677	-Rp54.222.595.302	Rp1.271.426.972.301	Rp1.241.564.729.803	0,044805641
		2015	Rp6.565.707.419	Rp1.440.337.677	Rp1.391.025.919.824	Rp1.271.426.972.301	0,003587196
		2016	-Rp17.367.399.212	Rp6.565.707.419	Rp1.457.670.942.681	Rp1.391.025.919.824	-0,016634532
		2017	-Rp46.284.759.301	-Rp17.367.399.212	Rp1.455.754.051.705	Rp1.457.670.942.681	-0,019879868
		2018	-Rp32.736.482.313	-Rp46.284.759.301	Rp1.486.112.695.433	Rp1.455.754.051.705	0,00976609
8	JSMR	2014	Rp1.237.014.172.000	Rp928.787.747.000	Rp29.959.272.210.000	Rp26.559.948.384.500	0,006320374
		2015	Rp1.319.200.546.000	Rp1.237.014.172.000	Rp34.292.472.565.000	Rp29.959.272.210.000	-0,002820761
		2016	Rp1.803.054.456.000	Rp1.319.200.546.000	Rp45.112.652.573.000	Rp34.292.472.565.000	0,001498722
		2017	Rp2.093.656.062.000	Rp1.803.054.456.000	Rp66.346.547.724.500	Rp45.112.652.573.000	-0,008411454

		2018	Rp2.036.491.035.000	Rp2.093.656.062.000	Rp80.805.686.790.000	Rp66.346.547.724.500	-0,006354045
9	KAEF	2014	Rp236.531.070.864	Rp215.642.329.977	Rp2.833.301.874.251	Rp2.274.143.564.838	-0,011341053
		2015	Rp265.549.762.082	Rp236.531.070.864	Rp3.314.771.756.323	Rp2.833.301.874.251	-0,003371457
		2016	Rp271.597.947.663	Rp265.549.762.082	Rp4.023.720.927.049	Rp3.314.771.756.323	-0,012611824
		2017	Rp331.707.917.461	Rp271.597.947.663	Rp5.354.355.756.799	Rp4.023.720.927.049	-0,005548159
		2018	Rp401.792.808.948	Rp331.707.917.461	Rp7.778.288.145.108	Rp5.354.355.756.799	-0,010295356
10	PTBA	2014	Rp1.863.781.000.000	Rp1.854.281.000.000	Rp13.268.883.000.000	Rp12.203.068.000.000	-0,011489494
		2015	Rp2.037.111.000.000	Rp1.863.781.000.000	Rp15.877.327.000.000	Rp13.268.883.000.000	-0,012159394
		2016	Rp2.024.405.000.000	Rp2.037.111.000.000	Rp17.735.408.500.000	Rp15.877.327.000.000	-0,014158326
		2017	Rp4.547.232.000.000	Rp2.024.405.000.000	Rp20.282.128.000.000	Rp17.735.408.500.000	0,11005414
		2018	Rp5.121.112.000.000	Rp4.547.232.000.000	Rp23.080.207.500.000	Rp20.282.128.000.000	-0,002315686
11	PTPP	2014	Rp533.521.013.547	Rp428.312.986.838	Rp13.485.990.190.480	Rp10.471.838.084.715	-0,001340284
		2015	Rp845.417.661.531	Rp533.521.013.547	Rp16.853.983.259.312	Rp13.485.990.190.480	0,010600167
		2016	Rp1.148.476.320.716	Rp845.417.661.531	Rp25.172.241.519.493	Rp16.853.983.259.312	-0,004536583
		2017	Rp1.723.852.894.286	Rp1.148.476.320.716	Rp36.499.226.085.839	Rp25.172.241.519.493	0,001605134
		2018	Rp1.958.993.059.360	Rp1.723.852.894.286	Rp47.165.965.909.042	Rp36.499.226.085.839	-0,005695809
12	SMBR	2014	335.954.862.000	Rp312.183.836.000	Rp2.819.948.350.500	Rp1.955.006.371.000	-0,040549194
		2015	Rp354.180.062.000	335.954.862.000	Rp3.098.574.149.500	Rp2.819.948.350.500	-0,004830904

		2016	Rp259.090.525.000	Rp354.180.062.000	Rp3.818.772.464.500	Rp3.098.574.149.500	-0,04645766
		2017	146.648.432.000	Rp259.090.525.000	Rp4.714.607.121.500	Rp3.818.772.464.500	-0,036741424
		2018	Rp76.074.721.000	Rp146.648.432.000	Rp5.299.208.375.000	Rp4.714.607.121.500	-0,016749257
13	SMGR	2014	Rp5.573.577.279.000	Rp5.354.298.521.000	Rp32.562.279.414.500	Rp28.706.093.281.500	-0,015354643
		2015	Rp4.525.441.038.000	Rp5.573.577.279.000	Rp36.242.396.834.500	Rp32.562.279.414.500	-0,046300738
		2016	Rp4.535.036.823.000	Rp4.525.441.038.000	Rp41.190.007.457.000	Rp36.242.396.834.500	-0,01476553
		2017	Rp1.650.005.251.000	Rp4.535.036.823.000	Rp46.647.773.097.500	Rp41.190.007.457.000	-0,074728837
		2018	Rp3.085.704.236.000	Rp1.650.005.251.000	Rp50.112.270.220.000	Rp46.647.773.097.500	0,026204246
14	TINS	2014	Rp672.991.000.000	Rp609.869.000.000	Rp9.043.918.500.000	Rp7.187.169.500.000	-0,010441589
		2015	Rp101.561.000.000	Rp672.991.000.000	Rp9.561.750.500.000	Rp9.043.918.500.000	-0,063792061
		2016	Rp283.049.000.000	Rp101.561.000.000	Rp9.414.157.000.000	Rp9.561.750.500.000	0,019444723
		2017	Rp508.914.000.000	Rp283.049.000.000	Rp10.712.470.000.000	Rp9.414.157.000.000	0,017440377
		2018	Rp574.813.000.000	Rp508.914.000.000	Rp13.497.128.500.000	Rp10.712.470.000.000	-0,004918891
15	TLKM	2014	Rp21.274.000.000.000	Rp20.290.000.000.000	Rp134.886.500.000.000	Rp124.822.000.000.000	-0,004833688
		2015	Rp23.317.000.000.000	Rp21.274.000.000.000	Rp153.997.500.000.000	Rp134.886.500.000.000	-0,006306236
		2016	Rp29.172.000.000.000	Rp23.317.000.000.000	Rp172.892.000.000.000	Rp153.997.500.000.000	0,017318063
		2017	Rp32.701.000.000.000	Rp29.172.000.000.000	Rp189.047.500.000.000	Rp172.892.000.000.000	0,004248079
		2018	Rp26.979.000.000.000	Rp32.701.000.000.000	Rp202.340.000.000.000	Rp189.047.500.000.000	-0,03964271

16	WIKA	2014	Rp743.769.103	Rp438.471.741	Rp14.277.095.370	Rp11.807.865.452	0,014961398
		2015	RP781.596.814	Rp743.769.103	Rp17.812.839.282	Rp14.277.095.370	-0,008216984
		2016	Rp1.211.029.310	Rp715.429.254	Rp25.510.827.607	Rp17.812.839.282	0,007307504
		2017	Rp1.356.115.489	Rp1.211.029.310	Rp38.519.489.496	Rp25.510.827.607	-0,012265232
		2018	Rp2.073.299.864	Rp1.356.115.489	Rp52.456.887.771	Rp38.519.489.496	0,004317925
17	WSKT	2014	Rp511.570.080.528	Rp367.970.229.296	Rp10.665.172.291.234	Rp8.577.273.662.829	0,00506581
		2015	Rp1.047.590.672.774	Rp511.570.080.528	Rp21.425.576.261.158	Rp10.665.172.291.234	0,000927984
		2016	Rp1.813.068.616.784	Rp1.047.590.672.774	Rp45.871.061.675.958	Rp21.425.576.261.158	-0,009369074
		2017	Rp4.201.572.490.754	Rp1.813.068.616.784	Rp79.664.386.506.536	Rp45.871.061.675.958	0,013215588
		2018	Rp4.619.567.705.553	Rp4.201.572.490.754	Rp111.143.671.231.130	Rp79.664.386.506.536	-0,011176984

Lampiran 15

Data *RSST Accrual* BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Tahun	WC	NCO	FIN	<i>Average Total Assets</i>	RSTT Accrual
1	ADHI	2014	Rp2.414.595.295.903	Rp381.903.197.854	-Rp8.298.266.259.845	Rp10.089.921.724.348	-0,545273583
		2015	Rp5.276.690.483.107	Rp1.165.053.048.111	-Rp10.869.410.372.111	Rp13.609.972.599.577	-0,325325184
		2016	Rp3.791.038.527.954	Rp2.366.591.437.848	-Rp13.952.170.969.379	Rp18.428.249.737.079	-0,422966973

		2017	Rp7.184.381.961.785	Rp2.662.566.574.040	-Rp21.610.320.349.122	Rp24.214.191.986.115	-0,485804846
		2018	Rp6.465.239.977.711	Rp2.834.142.914.775	-Rp21.978.415.186.083	Rp29.225.781.391.416	-0,433830395
2	ANTM	2014	Rp2.480.192.617.000	Rp11.575.535.288.000	-Rp5.989.083.957.000	Rp21.954.659.805.500	0,367422862
		2015	Rp6.913.496.180.000	Rp15.629.872.502.000	-Rp8.565.980.100.000	Rp26.200.526.555.000	0,533477392
		2016	Rp6.277.907.970.000	Rp16.134.503.456.000	-Rp8.355.929.451.000	Rp30.169.193.351.000	0,465921704
		2017	Rp3.449.477.120.000	Rp18.486.351.267.000	-Rp8.997.886.505.000	Rp29.997.904.632.000	0,431294853
		2018	Rp2.986.698.492.000	Rp23.710.785.253.000	-Rp12.469.997.166.000	Rp31.660.332.129.500	0,449378943
3	BBNI	2014	Rp87.753.849	Rp10.222.845	-Rp341.111.220	Rp401.614.262	-0,605393158
		2015	Rp106.141.485	Rp26.668.365	-Rp412.691.884	Rp462.584.498	-0,605039804
		2016	Rp131.079.350	Rp30.039.729	-Rp492.643.956	Rp555.813.584	-0,596467748
		2017	Rp153.554.522	Rp33.363.055	-Rp583.373.395	Rp656.180.982	-0,604186694
		2018	Rp167.351.895	Rp39.099.035	-Rp670.633.623	Rp758.951.048	-0,611610847
4	BBRI	2014	Rp84.871.448	Rp16.147.660	-Rp704.026.783	Rp714.083.558	-0,84444974
		2015	Rp97.055.501	Rp23.251.782	-Rp765.030.003	Rp840.205.251	-0,767339551
		2016	Rp116.405.853	Rp41.524.261	-Rp856.829.397	Rp941.613.993	-0,742235447
		2017	Rp133.677.919	Rp49.027.695	-Rp959.356.611	Rp1.066.124.581	-0,728480527
		2018	Rp146.679.572	Rp54.948.965	-Rp1.111.162.865	Rp1.212.172.891	-0,75033383
5	BBTN	2014	Rp11.304.194	Rp3.639.764	-Rp132.369.555	Rp137.872.846	-0,851694883
		2015	Rp14.071.313	Rp3.107.000	-Rp157.947.485	Rp158.191.777	-0,889864032
		2016	Rp16.256.259	Rp6.951.248	-Rp195.037.943	Rp192.988.036	-0,890368336
		2017	Rp35.291.620	Rp9.996.645	-Rp223.937.463	Rp237.766.873	-0,751362861
		2018	Rp39.805.852	Rp11.493.426	-Rp263.784.017	Rp283.900.731	-0,748447313
6	BMRI	2014	Rp176.362.356	Rp25.180.043	-Rp696.197.610	Rp794.069.718	-0,622936752
		2015	Rp197.752.361	Rp27.157.376	-Rp735.551.952	Rp882.551.541	-0,578597613
		2016	Rp210.888.211	Rp58.574.376	-Rp823.484.817	Rp974.384.709	-0,568586745

		2017	Rp233.866.014	Rp56.509.371	-Rp885.336.615	Rp1.081.703.428	-0,550022506
		2018	Rp263.571.144	Rp61.140.092	-Rp938.194.493	Rp1.163.476.471	-0,527284627
7	INAF	2014	Rp182.322.050.054	Rp453.116.349.286	-Rp656.049.523.107	Rp1.271.426.972.301	-0,016211017
		2015	Rp221.426.267.905	Rp438.135.452.287	-Rp926.351.578.058	Rp1.391.025.919.824	-0,191793592
		2016	Rp148.576.747.889	Rp497.100.816.720	-Rp791.334.610.806	Rp1.457.670.942.681	-0,099924504
		2017	Rp37.693.194.693	Rp554.125.164.558	-Rp989.105.822.544	Rp1.455.754.051.705	-0,272908369
		2018	Rp40.255.274.568	Rp519.754.762.147	-Rp931.421.968.446	Rp1.486.112.695.433	-0,249921781
8	JSMR	2014	-Rp755.225.420.000	Rp28.541.970.882.000	-Rp20.254.463.774.000	Rp29.959.272.210.000	0,251417379
		2015	-Rp4.014.740.448.000	Rp32.738.644.435.000	-Rp24.099.026.472.000	Rp34.292.472.565.000	0,134865677
		2016	-Rp5.661.104.507.000	Rp40.136.123.156.000	-Rp36.763.167.581.000	Rp45.112.652.573.000	-0,05072078
		2017	-Rp6.010.875.240.000	Rp58.919.809.420.000	-Rp59.547.434.957.000	Rp66.346.547.724.500	-0,100057968
		2018	-Rp19.267.618.671.000	Rp66.997.164.330.000	-Rp58.612.035.003.000	Rp80.805.686.790.000	-0,134674796
9	KAEF	2014	Rp1.185.619.176.480	Rp735.436.569.662	Rp6.389.328.399.224	Rp2.833.301.874.251	2,933109324
		2015	Rp1.008.298.037.057	Rp896.230.410.015	Rp6.869.758.617.068	Rp3.314.771.756.323	2,647026012
		2016	Rp1.210.528.590.707	Rp1.242.610.119.930	Rp9.225.125.082.128	Rp4.023.720.927.049	2,902354314
		2017	Rp1.292.582.767.215	Rp1.924.834.244.252	Rp12.192.297.945.068	Rp5.354.355.756.799	2,877977418
		2018	Rp1.595.242.244.615	Rp3.025.237.962.664	Rp18.920.854.635.342	Rp7.778.288.145.108	3,026544453
10	PTBA	2014	Rp3.835.799.000.000	Rp6.370.864.000.000	-Rp5.399.187.000.000	Rp13.268.883.000.000	0,362312035
		2015	Rp2.675.743.000.000	Rp7.868.747.000.000	-Rp6.366.502.000.000	Rp15.877.327.000.000	0,263141774
		2016	Rp3.307.180.000.000	Rp8.703.590.000.000	-Rp6.628.888.000.000	Rp17.735.408.500.000	0,303454076
		2017	Rp6.604.519.000.000	Rp9.295.568.000.000	-Rp6.689.069.000.000	Rp20.282.128.000.000	0,454144555
		2018	Rp6.803.648.000.000	Rp9.864.508.000.000	-Rp5.334.156.000.000	Rp23.080.207.500.000	0,491070108
11	PTPP	2014	Rp4.059.115.631.092	Rp387.146.302.840	-Rp11.825.742.902.600	Rp13.485.990.190.480	-0,54719608
		2015	Rp4.316.121.881.452	Rp2.910.465.114.583	-Rp13.273.530.517.199	Rp16.853.983.259.312	-0,358784237
		2016	Rp8.660.226.208.956	Rp1.554.101.760.038	-Rp15.519.979.463.359	Rp25.172.241.519.493	-0,210773899

		2017	Rp9.208.034.260.153	Rp9.552.001.936.179	-Rp25.660.289.496.721	Rp36.499.226.085.839	-0,189052044
		2018	Rp11.011.597.947.125	Rp11.611.579.831.514	-Rp33.086.710.730.783	Rp47.165.965.909.042	-0,221844984
12	SMBR	2014	Rp2.156.019.507.000	Rp592.711.619.000	-Rp245.388.549.000	Rp2.819.948.350.500	0,887726393
		2015	Rp1.682.572.075.000	Rp1.330.100.964.000	-Rp319.315.349.000	Rp3.098.574.149.500	0,869224863
		2016	Rp545.994.345.000	Rp3.530.644.962.000	-Rp1.248.119.294.000	Rp3.818.772.464.500	0,740688281
		2017	Rp454.774.482.000	Rp3.936.734.798.000	-Rp1.647.477.388.000	Rp4.714.607.121.500	0,58202769
		2018	Rp721.921.650.000	Rp4.179.749.638.000	-Rp2.064.408.447.000	Rp5.299.208.375.000	0,535412582
13	SMGR	2014	Rp6.376.615.127.000	Rp22.682.027.239.339	-Rp8.904.574.257.000	Rp32.562.279.414.500	0,618939106
		2015	Rp3.939.514.288.000	Rp26.884.707.481.862	-Rp9.982.701.738.000	Rp36.242.396.834.500	0,575059098
		2016	Rp2.221.485.399.000	Rp33.406.433.848.603	-Rp13.205.346.163.000	Rp41.190.007.457.000	0,544369241
		2017	Rp4.998.241.479.000	Rp35.013.788.016.815	-Rp18.769.783.026.000	Rp46.647.773.097.500	0,45537536
		2018	Rp7.804.848.028.000	Rp34.916.489.551.951	-Rp18.188.042.629.000	Rp50.112.270.220.000	0,489566624
14	TINS	2014	Rp2.982.809.000.000	Rp2.534.473.000.000	-Rp4.532.188.000.000	Rp9.043.918.500.000	0,108923361
		2015	Rp2.445.246.000.000	Rp2.892.999.000.000	-Rp2.966.130.000.000	Rp9.561.750.500.000	0,248083758
		2016	Rp2.176.675.000.000	Rp3.302.126.000.000	-Rp2.886.348.000.000	Rp9.414.157.000.000	0,275378135
		2017	Rp3.594.440.000.000	Rp3.820.823.000.000	-Rp4.756.296.000.000	Rp10.712.470.000.000	0,248212317
		2018	Rp3.028.036.000.000	Rp4.639.283.000.000	-Rp7.321.689.000.000	Rp13.497.128.500.000	0,025607669
15	TLKM	2014	Rp1.976.400.000.000	Rp107.523.836.000.000	-Rp55.830.000.000.000	Rp134.886.500.000.000	0,397891828
		2015	Rp12.499.000.000.000	Rp118.256.618.000.000	-Rp72.745.000.000.000	Rp153.997.500.000.000	0,37669844
		2016	Rp7.939.000.000.000	Rp131.904.174.000.000	-Rp74.067.000.000.000	Rp172.892.000.000.000	0,380446603
		2017	Rp2.185.000.000.000	Rp150.923.000.000.000	-Rp86.354.000.000.000	Rp189.047.500.000.000	0,353107023
		2018	-Rp2.993.000.000.000	Rp162.928.000.000.000	-Rp88.893.000.000.000	Rp202.340.000.000.000	0,351102105
16	WIKA	2014	Rp1.667.310.826	Rp3.494.599.059	-Rp9.110.366.965	Rp14.277.095.370	-0,27655885
		2015	Rp2.452.083.885	Rp4.208.778.064	-Rp12.212.250.266	Rp17.812.839.282	-0,311650952
		2016	Rp8.742.818.296	Rp4.392.598.586	-Rp16.083.031.568	Rp25.510.827.607	-0,115543672

		2017	Rp8.934.490.968	Rp5.480.468.885	-Rp27.187.223.326	Rp38.519.489.496	-0,331579251
		2018	Rp15.303.544.480	Rp9.213.247.806	-Rp37.320.754.620	Rp52.456.887.771	-0,244085436
17	WSKT	2014	Rp2.376.826.498.484	Rp1.666.118.649.627	-Rp9.124.687.050.549	Rp10.665.172.291.234	-0,476480057
		2015	Rp2.140.812.490.842	Rp10.619.539.636.322	-Rp19.952.528.702.557	Rp21.425.576.261.158	-0,335681827
		2016	Rp8.428.921.390.492	Rp17.836.489.542.621	-Rp43.848.937.683.754	Rp45.871.061.675.958	-0,383325044
		2017	Rp117.819.501.557	Rp40.453.804.666.439	-Rp72.459.972.563.288	Rp79.664.386.506.536	-0,400283612
		2018	Rp10.189.404.722.848	Rp49.494.193.382.780	-Rp88.370.441.097.539	Rp111.143.671.231.130	-0,258105951

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Data *Financial Performance* BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Tahun	<i>Change in Receivable</i>	<i>Change in Inventory</i>	<i>Change in Sales</i>	<i>Change in Earnings</i>	<i>Financial Performance</i>
1	ADHI	2014	0,053404483	-0,002928292	-0,298210501	-0,017634162	-0,265368472
		2015	0,004949582	0,002251089	0,058080182	0,001793462	0,067074315
		2016	0,036585161	-0,001716643	-0,017552363	-0,01706883	0,000247324
		2017	-0,009673225	0,146696138	0,332336598	0,004254416	0,473613928
		2018	0,012297919	0,023190005	-0,05540246	0,000716976	-0,01919756
2	ANTM	2014	-0,003983561	-0,031157198	-0,122327128	-0,053588092	-0,211055979
		2015	-0,002895268	-0,000355095	0,177037421	-0,021126684	0,152660375
		2016	0,014741454	-0,01207089	-0,452049574	0,057141372	-0,392237638
		2017	0,05611762	-0,004354652	-0,24766012	0,002402335	-0,193494818
		2018	-0,055397822	0,024318963	1,721491725	0,023068569	1,713481436

3	BBNI	2014	-0,00034946	0	0,148178731	0,001802224	0,149631495
		2015	-0,007937812	0	0,387512949	0,018135342	0,397710479
		2016	0,006680197	0	-0,101679857	-0,022911444	-0,117911105
		2017	0,005103833	0	0,001651845	-0,001202559	0,005553118
		2018	0,003395778	0	0,168249918	-0,001100938	0,170544758
4	BBRI	2014	0,09249724	0	0,007319967	-0,002343174	0,097474033
		2015	0,076691032	0	0,031995883	-0,003683295	0,10500362
		2016	0,087048375	0	0,857704016	-0,002389256	0,942363134
		2017	0,072930165	0	0,881833172	-0,000610713	0,954152624
		2018	0,100500277	0	-0,076108296	-0,000499468	0,023892513
5	BBTN	2014	0,216110946	0	-0,144277685	-0,00477016	0,067063101
		2015	0,278342971	0	0,030306092	0,003608944	0,312258007
		2016	0,249922498	0	0,007588594	0,001869898	0,25938099
		2017	0,2743239	0	-0,158887388	-0,00083738	0,114599132
		2018	0,25702091	0	-0,062012534	-0,002842408	0,192165968
6	BMRI	2014	0,099574417	0	-0,032863195	-0,003031143	0,063680079
		2015	0,047957716	0	0,234857606	-0,002043973	0,280771348
		2016	0,065846083	0	-0,021515618	-0,008932027	0,035398438
		2017	0,065317898	0	-0,258766936	0,004788106	-0,188660933
		2018	0,080747801	0	-0,039182787	0,002396159	0,043961174
7	INAF	2014	-0,06103958	-0,015738624	0,404478244	0,044805641	0,372505681
		2015	0,001181846	0,060289934	0,140427048	0,003587196	0,205486023
		2016	0,013249647	-0,005392597	-0,052733727	-0,016634532	-0,061511209
		2017	-0,028912167	-0,025919303	0,198342067	-0,019879868	0,123630729
		2018	0,049957707	-0,026367026	-0,308132917	0,00976609	-0,274776147

8	JSMR	2014	-0,015006294	0,000732981	1,854149994	0,006320374	1,846197056
		2015	0,004368802	-5,26605E-05	-0,435633661	-0,002820761	-0,43413828
		2016	0,179365731	0,001481214	-0,555654662	0,001498722	-0,373308994
		2017	0,051589019	0,000712463	0,235431747	-0,008411454	0,279321775
		2018	-0,062375449	-0,001154565	0,795256583	-0,006354045	0,725372525
9	KAEF	2014	-0,010422854	0,016411073	0,096029869	-0,011341053	0,090677035
		2015	0,01541317	0,01656552	-0,018833873	-0,003371457	0,00977336
		2016	0,039626143	0,055920638	-0,053046973	-0,012611824	0,029887985
		2017	0,046002179	0,042024824	-0,199244182	-0,005548159	-0,116765338
		2018	-0,003689199	0,078859679	0,20807289	-0,010295356	0,272948015
10	PTBA	2014	0,000997522	0,009903471	0,133880362	-0,011489494	0,133291861
		2015	0,010708667	0,012584927	-0,0483402	-0,012159394	-0,037206
		2016	0,038890618	-0,007379869	-0,281025258	-0,014158326	-0,263672835
		2017	0,150932387	0,002648736	-0,290020462	0,11005414	-0,026385198
		2018	-0,112980917	0,01711956	1,017424025	-0,002315686	0,919246982
11	PTPP	2014	0,083021145	0,173113058	-0,276435892	-0,001340284	-0,021641973
		2015	0,060656953	-0,000229714	-0,110212067	0,010600167	-0,039184661
		2016	0,080039306	0,021105594	-0,179958421	-0,004536583	-0,083350103
		2017	0,067200064	-0,01669603	-0,045513609	0,001605134	0,006595558
		2018	0,090491817	0,047469002	-0,182671731	-0,005695809	-0,05040672
12	SMBR	2014	0,01589284	0,019543697	-0,51824926	-0,040549194	-0,523361917
		2015	-0,013275715	-0,000505931	1,212170359	-0,004830904	1,193557809
		2016	0,04538782	-0,003041672	-0,774292944	-0,04645766	-0,778404456
		2017	0,041344957	0,006141256	-0,459637648	-0,036741424	-0,44889286
		2018	0,015393601	0,016584647	0,055872747	-0,016749257	0,071101739

13	SMGR	2014	0,015547647	0,005092146	-0,056570491	-0,015354643	-0,051285341
		2015	0,005397221	-0,011112133	-0,055774059	-0,046300738	-0,107789708
		2016	0,00951706	0,006364904	-0,129313665	-0,01476553	-0,128197231
		2017	0,020708491	0,021762832	-0,134435624	-0,074728837	-0,166693137
		2018	0,019071987	-0,002837424	-0,067943077	0,026204246	-0,025504267
14	TINS	2014	0,036440178	0,114940554	-0,060768042	-0,010441589	0,080171101
		2015	-0,097236275	-0,029450988	0,527443693	-0,063792061	0,336964369
		2016	0,039432421	-0,025380393	-0,37382743	0,019444723	-0,340330679
		2017	0,061337301	0,011709624	-0,162747952	0,017440377	-0,072260649
		2018	0,035537485	0,099123899	-0,063072803	-0,004918891	0,066669689
15	TLKM	2014	0,007109681	-0,000934119	0,062025488	-0,004833688	0,063367362
		2015	0,003194857	0,000941574	0,118410876	-0,006306236	0,116241071
		2016	0,000161951	0,000323902	0,115622227	0,017318063	0,133426142
		2017	0,008802021	0,000248615	-0,081023268	0,004248079	-0,067724553
		2018	0,012735989	0,000425027	-0,19292641	-0,03964271	-0,219408104
16	WIKA	2014	-0,003241328	0,048953724	0,382341976	0,014961398	0,44301577
		2015	0,075693758	0,012012155	-0,249180174	-0,008216984	-0,169691246
		2016	0,061685101	0,084311367	-0,149799891	0,007307504	0,003504081
		2017	0,074838505	0,017066935	0,061941191	-0,012265232	0,141581399
		2018	0,098896504	0,040776206	-0,219348767	0,004317925	-0,075358132
17	WSKT	2014	0,060798364	0,029165268	-0,158480824	0,00506581	-0,063451381
		2015	0,021449847	0,010366343	0,139951142	0,000927984	0,172695316
		2016	0,189221525	0,037721989	-0,310516753	-0,009369074	-0,092942313
		2017	0,025653683	0,008520357	0,305376237	0,013215588	0,352765865
		2018	0,003895515	0,016516732	0,042749226	-0,011176984	0,05198449

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Data *F-Score* BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Tahun	<i>RSST Accrual</i>	<i>Financial Performance</i>	<i>F-score</i>	<i>Dummy F-Score</i>
1	ADHI	2014	-0,545273583	-0,265368472	-0,81064	0
		2015	-0,325325184	0,067074315	-0,25825	0
		2016	-0,422966973	0,000247324	-0,42272	0
		2017	-0,485804846	0,473613928	-0,01219	0
		2018	-0,433830395	-0,01919756	-0,45303	0
2	ANTM	2014	0,367422862	-0,211055979	0,156367	0
		2015	0,533477392	0,152660375	0,686138	0
		2016	0,465921704	-0,392237638	0,073684	0
		2017	0,431294853	-0,193494818	0,2378	0
		2018	0,449378943	1,713481436	2,16286	1
3	BBNI	2014	-0,605393158	0,149631495	-0,45576	0
		2015	-0,605039804	0,397710479	-0,20733	0
		2016	-0,596467748	-0,117911105	-0,71438	0
		2017	-0,604186694	0,005553118	-0,59863	0
		2018	-0,611610847	0,170544758	-0,44107	0
4	BBRI	2014	-0,84444974	0,097474033	-0,74698	0
		2015	-0,767339551	0,10500362	-0,66234	0
		2016	-0,742235447	0,942363134	0,200128	0
		2017	-0,728480527	0,954152624	0,225672	0

		2018	-0,75033383	0,023892513	-0,72644	0
5	BBTN	2014	-0,851694883	0,067063101	-0,78463	0
		2015	-0,889864032	0,312258007	-0,57761	0
		2016	-0,890368336	0,25938099	-0,63099	0
		2017	-0,751362861	0,114599132	-0,63676	0
		2018	-0,748447313	0,192165968	-0,55628	0
6	BMRI	2014	-0,622936752	0,063680079	-0,55926	0
		2015	-0,578597613	0,280771348	-0,29783	0
		2016	-0,568586745	0,035398438	-0,53319	0
		2017	-0,550022506	-0,188660933	-0,73868	0
		2018	-0,527284627	0,043961174	-0,48332	0
7	INAF	2014	-0,016211017	0,372505681	0,356295	0
		2015	-0,191793592	0,205486023	0,013692	0
		2016	-0,099924504	-0,061511209	-0,16144	0
		2017	-0,272908369	0,123630729	-0,14928	0
		2018	-0,249921781	-0,274776147	-0,5247	0
8	JSMR	2014	0,251417379	1,846197056	2,097614	1
		2015	0,134865677	-0,43413828	-0,29927	0
		2016	-0,05072078	-0,373308994	-0,42403	0
		2017	-0,100057968	0,279321775	0,179264	0
		2018	-0,134674796	0,725372525	0,590698	0
9	KAEF	2014	2,933109324	0,090677035	3,023786	1
		2015	2,647026012	0,00977336	2,656799	1
		2016	2,902354314	0,029887985	2,932242	1
		2017	2,877977418	-0,116765338	2,761212	1

		2018	3,026544453	0,272948015	3,299492	1
10	PTBA	2014	0,362312035	0,133291861	0,495604	0
		2015	0,263141774	-0,037206	0,225936	0
		2016	0,303454076	-0,263672835	0,039781	0
		2017	0,454144555	-0,026385198	0,427759	0
		2018	0,491070108	0,919246982	1,410317	1
11	PTPP	2014	-0,54719608	-0,021641973	-0,56884	0
		2015	-0,358784237	-0,039184661	-0,39797	0
		2016	-0,210773899	-0,083350103	-0,29412	0
		2017	-0,189052044	0,006595558	-0,18246	0
		2018	-0,221844984	-0,05040672	-0,27225	0
12	SMBR	2014	0,887726393	-0,523361917	0,364364	0
		2015	0,869224863	1,193557809	2,062783	1
		2016	0,740688281	-0,778404456	-0,03772	0
		2017	0,58202769	-0,44889286	0,133135	0
		2018	0,535412582	0,071101739	0,606514	0
13	SMGR	2014	0,618939106	-0,051285341	0,567654	0
		2015	0,575059098	-0,107789708	0,467269	0
		2016	0,544369241	-0,128197231	0,416172	0
		2017	0,45537536	-0,166693137	0,288682	0
		2018	0,489566624	-0,025504267	0,464062	0
14	TINS	2014	0,108923361	0,080171101	0,189094	0
		2015	0,248083758	0,336964369	0,585048	0
		2016	0,275378135	-0,340330679	-0,06495	0
		2017	0,248212317	-0,072260649	0,175952	0

		2018	0,025607669	0,066669689	0,092277	0
15	TLKM	2014	0,397891828	0,063367362	0,461259	0
		2015	0,37669844	0,116241071	0,49294	0
		2016	0,380446603	0,133426142	0,513873	0
		2017	0,353107023	-0,067724553	0,285382	0
		2018	0,351102105	-0,219408104	0,131694	0
16	WIKA	2014	-0,27655885	0,44301577	0,166457	0
		2015	-0,311650952	-0,169691246	-0,48134	0
		2016	-0,115543672	0,003504081	-0,11204	0
		2017	-0,331579251	0,141581399	-0,19	0
		2018	-0,244085436	-0,075358132	-0,31944	0
17	WSKT	2014	-0,476480057	-0,063451381	-0,53993	0
		2015	-0,335681827	0,172695316	-0,16299	0
		2016	-0,383325044	-0,092942313	-0,47627	0
		2017	-0,400283612	0,352765865	-0,04752	0
		2018	-0,258105951	0,05198449	-0,20612	0

Keterangan :

1 = Terindikasi Melakukan Kecurangan Pelaporan Keuangan.

0 = Tidak Terindikasi Melakukan Kecurangan Pelaporan Keuangan

Lampiran 18

Data Tabulasi Data BUMN yang terdaftar di Bursa Efek Indonesia Tahun 2014-2018.

No	Kode	Tahun	Tekanan (X1)	Peluang (X2)	Rasionalisasi (X3)	Kompetensi (X4)	Arogansi (X5)	Kecurangan Pelaporan Keuangan (Y)
			Rasio Leverage	Persentase Jumlah Komite Audit Independen	Pergantian Akuntan Publik	Pergantian Direksi	Frekuensi Jumlah Foto CEO	<i>F-score</i>
1	ADHI	2014	0,83253053	1	1	0	7	0
2	ANTM	2014	0,45883452	0,666666667	0	0	9	0
3	BBNI	2014	0,81893948	1	0	0	13	0
4	BBRI	2014	0,87816988	1	0	0	13	0
5	BBTN	2014	0,91553051	1	0	0	9	0
6	BMRI	2014	0,8151898	0,833333333	0	0	12	0
7	INAF	2014	0,52580095	0,666666667	0	1	4	0
8	JSMR	2014	0,64133636	1	0	0	10	1
9	KAEF	2014	0,40433038	1	1	0	11	1
10	PTBA	2014	0,42633059	0,75	0	0	8	0
11	PTPP	2014	0,83998403	1	1	0	8	0
12	SMBR	2014	0,08379382	1	0	0	7	0
13	SMGR	2014	0,27166588	0,8	0	1	10	0
14	TINS	2014	0,54288052	0,75	0	0	9	0

15	TLKM	2014	0,39366248	1	0	1	12	0
16	WIKA	2014	0,69205387	1	0	0	8	0
17	WSKT	2014	0,77954317	0,75	1	0	8	0
18	ADHI	2015	0,69201645	1	0	0	8	0
19	ANTM	2015	0,39661993	0,75	0	1	9	0
20	BBNI	2015	0,81150511	1	1	1	12	0
21	BBRI	2015	0,87121609	1	0	1	14	0
22	BBTN	2015	0,91932774	1	1	0	11	0
23	BMRI	2015	0,8089532	0,8	1	0	14	0
24	INAF	2015	0,61354529	1	0	0	4	0
25	JSMR	2015	0,66320843	1	1	0	7	0
26	KAEF	2015	0,40127165	1	0	0	10	1
27	PTBA	2015	0,45024723	0,75	1	0	9	0
28	PTPP	2015	0,73238943	1	0	0	10	0
29	SMBR	2015	0,09768975	1	0	0	10	1
30	SMGR	2015	0,28077182	0,75	0	0	10	0
31	TINS	2015	0,42120135	0,8	0	0	9	0
32	TLKM	2015	0,43776666	0,75	0	0	12	0
33	WIKA	2015	0,72092812	1	0	0	7	0
34	WSKT	2015	0,67982542	0,75	0	0	8	0
35	ADHI	2016	0,72915343	1	1	1	9	0
36	ANTM	2016	0,38599558	0,75	1	0	8	0
37	BBNI	2016	0,81703993	1	1	0	12	0
38	BBRI	2016	0,85372051	1	0	0	14	0

39	BBTN	2016	0,9106753	0,714285714	0	1	10	0
40	BMRI	2016	0,79383376	0,666666667	0	1	12	0
41	INAF	2016	0,58327794	1	1	0	5	0
42	JSMR	2016	0,69460296	1	1	1	9	0
43	KAEF	2016	0,50756063	0,5	1	0	12	1
44	PTBA	2016	0,43195708	1	1	1	9	0
45	PTPP	2016	0,65472058	1	1	1	9	0
46	SMBR	2016	0,28568424	1	1	0	9	0
47	SMGR	2016	0,30869235	0,75	1	1	10	0
48	TINS	2016	0,40790622	0,75	1	0	7	0
49	TLKM	2016	0,41237452	0,666666667	1	0	11	0
50	WIKA	2016	0,593752	1	1	0	9	0
51	WSKT	2016	0,72696734	0,75	1	0	7	0
52	ADHI	2017	0,79282363	1	0	0	9	0
53	ANTM	2017	0,38394632	0,75	1	1	8	0
54	BBNI	2017	0,82343444	1	0	0	11	0
55	BBRI	2017	0,85098394	1	1	1	14	0
56	BBTN	2017	0,85679886	1	1	0	10	0
57	BMRI	2017	0,78956713	1	0	0	12	0
58	INAF	2017	0,65591308	1	1	1	5	0
59	JSMR	2017	0,76816774	1	1	0	8	0
60	KAEF	2017	0,57800888	0,75	0	1	12	1
61	PTBA	2017	0,37237083	0,75	1	0	8	0
62	PTPP	2017	0,65911531	1	1	0	8	0

63	SMBR	2017	0,32556672	1	0	1	7	0
64	SMGR	2017	0,38767354	0,75	0	1	9	0
65	TINS	2017	0,48961474	0,75	0	1	7	0
66	TLKM	2017	0,43506781	0,8333333333	0	0	10	0
67	WIKA	2017	0,67971507	1	1	1	8	0
68	WSKT	2017	0,76756067	0,75	1	0	7	0
69	ADHI	2018	0,79131604	1	1	0	8	0
70	ANTM	2018	0,40734405	0,75	0	0	10	1
71	BBNI	2018	0,83015184	1	0	0	12	0
72	BBRI	2018	0,85713966	1	1	1	15	0
73	BBTN	2018	0,86081221	1	0	0	12	0
74	BMRI	2018	0,78347553	1	1	0	14	0
75	INAF	2018	0,65566842	1	1	0	5	0
76	JSMR	2018	0,754922	0,6	1	0	9	0
77	KAEF	2018	0,64521056	1	0	0	9	1
78	PTBA	2018	0,32694572	0,75	0	0	11	1
79	PTPP	2018	0,68951712	1	1	1	8	0
80	SMBR	2018	0,37276613	1	0	1	8	0
81	SMGR	2018	0,36006791	0,75	0	0	10	0
82	TINS	2018	0,56860012	0,75	0	0	7	0
83	TLKM	2018	0,43110924	0,8	1	0	10	0
84	WIKA	2018	0,70934806	1	1	0	10	0
85	WSKT	2018	0,76777272	1	1	1	9	0

Lampiran 19

Tabel *Chi-Square*Titik Persentase Distribusi *Chi-Square* untuk d.f. = 1 - 50

Pr df	0,25	0,10	0,05	0,010	0,005	0,001
1	1,32330	2,70554	3,84146	6,63490	7,87944	10,82757
2	2,77259	4,60517	5,99146	9,21034	10,59663	13,81551
3	4,10834	6,25139	7,81473	11,34487	12,83816	16,26624
4	5,38527	7,77944	9,48773	13,27670	14,86026	18,46683
5	6,62568	9,23636	11,07050	15,08627	16,74960	20,51501
6	7,84080	10,64464	12,59159	16,81189	18,54758	22,45774
7	9,03715	12,01704	14,06714	18,47531	20,27774	24,32189
8	10,21885	13,36157	15,50731	20,09024	21,95495	26,12448
9	11,38875	14,68366	16,91898	21,66599	23,58935	27,87716
10	12,54886	15,98718	18,30704	23,20925	25,18818	29,58830
11	13,70069	17,27501	19,67514	24,72497	26,75685	31,26413
12	14,84540	18,54935	21,02607	26,21697	28,29952	32,90949
13	15,98391	19,81193	22,36203	27,68825	29,81947	34,52818
14	17,11693	21,06414	23,68479	29,14124	31,31935	36,12327
15	18,24509	22,30713	24,99579	30,57791	32,80132	37,69730
16	19,36886	23,54183	26,29623	31,99993	34,26719	39,25235
17	20,48868	24,76904	27,58711	33,40866	35,71847	40,79022
18	21,60489	25,98942	28,86930	34,80531	37,15645	42,31240
19	22,71781	27,20357	30,14353	36,19087	38,58226	43,82020
20	23,82769	28,41198	31,41043	37,56623	39,99685	45,31475
21	24,93478	29,61509	32,67057	38,93217	41,40106	46,79704
22	26,03927	30,81328	33,92444	40,28936	42,79565	48,26794
23	27,14134	32,00690	35,17246	41,63840	44,18128	49,72823
24	28,24115	33,19624	36,41503	42,97982	45,55851	51,17860
25	29,33885	34,38159	37,65248	44,31410	46,92789	52,61966
26	30,43457	35,56317	38,88514	45,64168	48,28988	54,05196
27	31,52841	36,74122	40,11327	46,96294	49,64492	55,47602
28	32,62049	37,91592	41,33714	48,27824	50,99338	56,89229
29	33,71091	39,08747	42,55697	49,58788	52,33562	58,30117
30	34,79974	40,25602	43,77297	50,89218	53,67196	59,70306
31	35,88708	41,42174	44,98534	52,19139	55,00270	61,09831
32	36,97298	42,58475	46,19426	53,48577	56,32811	62,48722
33	38,05753	43,74518	47,39988	54,77554	57,64845	63,87010
34	39,14078	44,90316	48,60237	56,06091	58,96393	65,24722
35	40,22279	46,05879	49,80185	57,34207	60,27477	66,61883
36	41,30362	47,21217	50,99846	58,61921	61,58118	67,98517
37	42,38331	48,36341	52,19232	59,89250	62,88334	69,34645
38	43,46191	49,51258	53,38354	61,16209	64,18141	70,70289
39	44,53946	50,65977	54,57223	62,42812	65,47557	72,05466
40	45,61601	51,80506	55,75848	63,69074	66,76596	73,40196
41	46,69160	52,94851	56,94239	64,95007	68,05273	74,74494
42	47,76625	54,09020	58,12404	66,20624	69,33600	76,08376

43	48,84001	55,23019	59,30351	67,45935	70,61590	77,41858
44	49,91290	56,36854	60,48089	68,70951	71,89255	78,74952
45	50,98495	57,50530	61,65623	69,95683	73,16606	80,07673
46	52,05619	58,64054	62,82962	71,20140	74,43654	81,40033
47	53,12666	59,77429	64,00111	72,44331	75,70407	82,72042
48	54,19636	60,90661	65,17077	73,68264	76,96877	84,03713
49	55,26534	62,03754	66,33865	74,91947	78,23071	85,35056
50	56,33360	63,16712	67,50481	76,15389	79,48998	86,66082

Titik Persentase Distribusi Chi-Square untuk d.f. = 51 - 100

Pr	0,25	0,10	0,05	0,010	0,005	0,001
51	57,40118	64,29540	68,66929	77,38596	80,74666	87,96798
52	58,46809	65,42241	69,83216	78,61576	82,00083	89,27215
53	59,53435	66,54820	70,99345	79,84334	83,25255	90,57341
54	60,59998	67,67279	72,15322	81,06877	84,50190	91,87185
55	61,66500	68,79621	73,31149	82,29212	85,74895	93,16753
56	62,72942	69,91851	74,46832	83,51343	86,99376	94,46054
57	63,79326	71,03971	75,62375	84,73277	88,23638	95,75095
58	64,85654	72,15984	76,77780	85,95018	89,47687	97,03883
59	65,91927	73,27893	77,93052	87,16571	90,71529	98,32423
60	66,98146	74,39701	79,08194	88,37942	91,95170	99,60723
61	68,04313	75,51409	80,23210	89,59134	93,18614	100,88789
62	69,10429	76,63021	81,38102	90,80153	94,41865	102,16625
63	70,16496	77,74538	82,52873	92,01002	95,64930	103,44238
64	71,22514	78,85964	83,67526	93,21686	96,87811	104,71633
65	72,28485	79,97300	84,82065	94,42208	98,10514	105,98814
66	73,34409	81,08549	85,96491	95,62572	99,33043	107,25788
67	74,40289	82,19711	87,10807	96,82782	100,55401	108,52558
68	75,46124	83,30790	88,25016	98,02840	101,77592	109,79130
69	76,51916	84,41787	89,39121	99,22752	102,99621	111,05507
70	77,57666	85,52704	90,53123	100,42518	104,21490	112,31693
71	78,63374	86,63543	91,67024	101,62144	105,43203	113,57694
72	79,69042	87,74305	92,80827	102,81631	106,64763	114,83512
73	80,74670	88,84992	93,94534	104,00983	107,86174	116,09151
74	81,80260	89,95605	95,08147	105,20203	109,07438	117,34616
75	82,85812	91,06146	96,21667	106,39292	110,28558	118,59909
76	83,91326	92,16617	97,35097	107,58254	111,49538	119,85035
77	84,96804	93,27018	98,48438	108,77092	112,70380	121,09996
78	86,02246	94,37352	99,61693	109,95807	113,91087	122,34795
79	87,07653	95,47619	100,74862	111,14402	115,11661	123,59437
80	88,13026	96,57820	101,87947	112,32879	116,32106	124,83922
81	89,18365	97,67958	103,00951	113,51241	117,52422	126,08256
82	90,23670	98,78033	104,13874	114,69489	118,72613	127,32440
83	91,28944	99,88046	105,26718	115,87627	119,92682	128,56477
84	92,34185	100,97999	106,39484	117,05654	121,12629	129,80369
85	93,39395	102,07892	107,52174	118,23575	122,32458	131,04120
86	94,44574	103,17726	108,64789	119,41390	123,52170	132,27732

87	95,49723	104,27504	109,77331	120,59101	124,71768	133,51207
88	96,54842	105,37225	110,89800	121,76711	125,91254	134,74548
89	97,59932	106,46890	112,02199	122,94221	127,10628	135,97757
90	98,64993	107,56501	113,14527	124,11632	128,29894	137,20835
91	99,70026	108,66058	114,26787	125,28946	129,49053	138,43786
92	100,75031	109,75563	115,38979	126,46166	130,68107	139,66612
93	101,80009	110,85015	116,51105	127,63291	131,87058	140,89313
94	102,84960	111,94417	117,63165	128,80325	133,05906	142,11894
95	103,89884	113,03769	118,75161	129,97268	134,24655	143,34354
96	104,94783	114,13071	119,87094	131,14122	135,43305	144,56697
97	105,99656	115,22324	120,98964	132,30888	136,61858	145,78923
98	107,04503	116,31530	122,10773	133,47567	137,80315	147,01036
99	108,09326	117,40688	123,22522	134,64162	138,98678	148,23036
100	109,14124	118,49800	124,34211	135,80672	140,16949	149,44925

Lampiran 20

Hasil Output SPSS Statistik Deskriptif Variabel Numerik

Statistics

		Rasio Leverage	Persentase Jumlah Komite Audit Independen	Frekuensi Jumlah Foto CEO
N	Valid	85	85	85
	Missing	0	0	0
Mean		,6099	,8923	9,46
Std. Error of Mean		,02232	,01469	,254
Median		,6559	1,0000	9,00
Mode		,08 ^a	1,00	9
Std. Deviation		,20574	,13545	2,343
Variance		,042	,018	5,489
Range		,84	,50	11
Minimum		,08	,50	4
Maximum		,92	1,00	15

a. Multiple modes exist. The smallest value is shown

Lampiran 21

Hasil Output SPSS Statistik Deskriptif Variabel Katagori

Pergantian Akuntan Publik

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Melakukan Pergantian Akuntan Publik	44	51,8	51,8	51,8
	Melakukan Pergantian Akuntan Publik	41	48,2	48,2	100,0
Total		85	100,0	100,0	

Pergantian Direksi

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak Melakukan Pergantian Direksi	60	70,6	70,6	70,6
Melakukan Pergantian Direksi	25	29,4	29,4	100,0
Total	85	100,0	100,0	

Kecurangan Pelaporan Keuangan

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak Terindikasi Melakukan Kecurangan Pelaporan Keuangan	76	89,4	89,4	89,4
Terindikasi Melakukan Kecurangan Pelaporan Keuangan	9	10,6	10,6	100,0
Total	85	100,0	100,0	

Lampiran 22**Hasil Output SPSS Regresi Logistik****Case Processing Summary**

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	85	100,0
	Missing Cases	0	,0
	Total	85	100,0
Unselected Cases		0	,0
Total		85	100,0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
Tidak Terindikasi Melakukan Kecurangan Pelaporan Keuangan	0
Terindikasi Melakukan Kecurangan Pelaporan Keuangan	1

Block 0 : Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	60,318	-1,576
	2	57,506	-2,037
	3	57,429	-2,130
	4	57,429	-2,134
	5	57,429	-2,134

- a. Constant is included in the model.
 b. Initial -2 Log Likelihood: 57,429
 c. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Classification Table^{a,b}

Observed		Predicted			
		Kecurangan Pelaporan Keuangan		Percentage Correct	
		Tidak Terindikasi Melakukan Kecurangan Pelaporan Keuangan	Terindikasi Melakukan Kecurangan Pelaporan Keuangan		
Step 0	Kecurangan Pelaporan Keuangan	Tidak Terindikasi Melakukan Kecurangan Pelaporan Keuangan	76	0	100,0
		Terindikasi Melakukan Kecurangan Pelaporan Keuangan	9	0	,0
Overall Percentage					89,4

- a. Constant is included in the model.
 b. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-2,134	,353	36,629	1	,000	,118

Variables not in the Equation

	Score	df	Sig.
Step 0 Variables X1	6,505	1	,011
	X2	,541	,462
	X3	2,728	,099
	X4	1,624	,203
	X5	2,232	,135
Overall Statistics	14,625	5	,012

Block 1 : Method = Enter

Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients					
		Constant	X1	X2	X3	X4	X5
Step 1 1	52,493	-1,632	-2,112	,373	-,218	-,431	,131
2	43,766	-2,596	-4,035	,524	-,485	-,929	,298
3	41,313	-3,610	-5,468	,417	-,753	-1,363	,475
4	40,921	-4,318	-6,241	,344	-,903	-1,585	,585
5	40,906	-4,504	-6,424	,336	-,937	-1,632	,612
6	40,906	-4,513	-6,433	,336	-,938	-1,634	,613
7	40,906	-4,513	-6,433	,336	-,938	-1,634	,613

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 57,429

d. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step 1 Step	16,523	5	,005
Block	16,523	5	,005
Model	16,523	5	,005

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	40,906 ^a	,177	,360

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	2,593	7	,920

Contingency Table for Hosmer and Lemeshow Test

	Kecurangan Pelaporan Keuangan = Tidak Terindikasi Melakukan Kecurangan Pelaporan Keuangan		Kecurangan Pelaporan Keuangan = Terindikasi Melakukan Kecurangan Pelaporan Keuangan		Total
	Observed	Expected	Observed	Expected	
Step 1 1	9	8,983	0	,017	9
2	9	8,965	0	,035	9
3	9	8,916	0	,084	9
4	9	8,813	0	,187	9
5	9	8,682	0	,318	9
6	8	8,456	1	,544	9
7	7	8,034	2	,966	9
8	8	7,408	1	1,592	9
9	8	7,743	5	5,257	13

Classification Table^a

Observed		Predicted			
		Kecurangan Pelaporan Keuangan		Percentage Correct	
		Tidak Terindikasi Melakukan Kecurangan Pelaporan Keuangan	Terindikasi Melakukan Kecurangan Pelaporan Keuangan		
Step 1	Kecurangan Pelaporan Keuangan	Tidak Terindikasi Melakukan Kecurangan Pelaporan Keuangan	74	2	97,4
		Terindikasi Melakukan Kecurangan Pelaporan Keuangan	7	2	22,2
Overall Percentage					89,4

a. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I.for EXP(B)	
							Lower	Upper
Step 1 ^a X1	-6,433	2,457	6,856	1	,009	,002	,000	,198
X2	,336	3,075	,012	1	,913	1,399	,003	579,351
X3	-,938	,922	1,036	1	,309	,391	,064	2,384
X4	-1,634	1,178	1,924	1	,165	,195	,019	1,964
X5	,613	,284	4,646	1	,031	1,846	1,057	3,224
Constant	-4,513	3,526	1,638	1	,201	,011		

a. Variable(s) entered on step 1: X1, X2, X3, X4, X5.

Correlation Matrix

		Constant	X1	X2	X3	X4	X5
Step 1	Constant	1,000	,378	-,721	-,108	,076	-,670
	X1	,378	1,000	-,255	-,054	,134	-,627
	X2	-,721	-,255	1,000	,136	-,063	,061
	X3	-,108	-,054	,136	1,000	,055	-,059
	X4	,076	,134	-,063	,055	1,000	-,148
	X5	-,670	-,627	,061	-,059	-,148	1,000

Casewise List^b

Case	Selected Status ^a	Observed	Predicted	Predicted Group	Temporary Variable	
		Kecurangan Pelaporan Keuangan			Resid	ZResid
8	S	1**	,102	0	,898	2,961
43	S	1**	,233	0	,767	1,813
60	S	1**	,095	0	,905	3,089
77	S	1**	,057	0	,943	4,074

a. S = Selected, U = Unselected cases, and ** = Misclassified cases.

b. Cases with studentized residuals greater than 2,000 are listed.