

LAMPIRAN-LAMPIRAN



Lampiran 01. Sampel Subsektor Makanan dan Minuman yang akan Diteliti

No	Kode	Nama Perusahaan
1	AALI	Astra Agro Lestari Tbk
2	AGAR	PT Asia Sejahtera Mina Tbk
3	AISA	PT FKS Food Sejahtera Tbk
4	BISI	BISI INTERNATIONAL Tbk
5	BOBA	Formosa Ingredient Factory Tbk
6	BUDI	Budi Strach & Sweetener Tbk
7	CAMP	Campina Ice Cream Industry Tbk
8	CLEO	Sariguna Primatirta Tbk
9	CPIN	Charoen Pokphand Indonesia Tbk
10	CPRO	Central Proteina Prima Tbk
11	CSRA	PT Cisadane Sawit Raya Tbk
12	DLTA	Delta Djakarta Tbk
13	DSFI	Dharma Samudera Fishing Industries Tbk
14	DSNG	PT Dharma Satya Nusantara Tbk
15	FAPA	PT FAP Agri Tbk
16	GRPM	PT Graha Prima Mentari Tbk
17	GZCO	Gozco Plantations Tbk
18	IBOS	PT Indo Boga Sukses Tbk
19	ICBP	Indofood CBP Sukses Makmur Tbk
20	INDF	Indofood Sukses Makmur Tbk
21	JARR	PT Jhonlin Agro Raya Tbk
22	JPFA	Japfa Comfeed Indonesia Tbk
23	LSIP	PT London Sumatra Indonesia Tbk
24	MAIN	Malindo Feedmill Tbk
25	MKTR	PT Menthobi Karyatama Raya Tbk
26	MLBI	Multi Bintang Indonesia Tbk
27	MYOR	Mayora Indah Tbk
28	NASI	Wahana Inti Makmur Tbk
29	NAYZ	PT Hassana Boga Sejahtera Tbk
30	NSSS	PT Nusantara Sawit Sejahtera Tbk
31	PGUN	PT Pradiksi Gunatama Tbk
32	PSGO	PT Palma Serasih Tbk
33	ROTI	Nippon Indosari Corpindo Tbk
34	SGRO	PT Sampoerna Agro Tbk
35	SIMP	Salim Ivomas Pratama Tbk
36	SSMS	PT Sawit Sumbermas Sarana Tbk
37	STAA	PT Sumber Tani Agung Resources Tbk
38	STTP	Siantar Top Tbk
39	TAPG	Triputra Agro Persada Tbk
40	TBLA	Tunas Baru Lampung Tbk
41	TLDN	PT Teladan Prima Agro Tbk

No	Kode	Nama Perusahaan
42	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk
43	WAPO	Wahana Pronatural Tbk
44	WINE	PT Hatten Bali Tbk

Lampiran 02. Tabulasi Data Penelitian

KECURANGAN LAPORAN KEUANGAN (Y)

F-SCORE = ACCRUAL QUALITY + FINANCIAL PERFORMANCE					
NO	KODE	TAHUN	ACCRUAL QUALITY	FINANCIAL PERFORMANCE	F-SCORE
1	AALI	2023	-0.125542412	0.074362888	-0.051179524
1	AALI	2024	0.185454133	1.244589494	1.430043627
2	AGAR	2023	0.08699211	0.326994917	0.413987027
2	AGAR	2024	-0.172809374	-0.91343188	-1.086241253
3	AISA	2023	0.365548516	-0.101736645	0.263811871
3	AISA	2024	0.161248945	0.202135173	0.363384119
4	BISI	2023	0.421546175	0.430627939	0.852174114
4	BISI	2024	0.251176865	-0.246494036	0.004682829
5	BOBA	2023	0.135645743	-0.030405715	0.105240028
5	BOBA	2024	0.082685254	0.014356223	0.097041477
6	BUDI	2023	0.026383125	-0.065094941	-0.038711816
6	BUDI	2024	-0.18547624	0.093217741	-0.092258499
7	CAMP	2023	0.004518552	-0.015424229	-0.010905677
7	CAMP	2024	-0.115558624	-0.110632321	-0.226190945
8	CLEO	2023	0.048700166	0.229165381	0.277865547
8	CLEO	2024	0.232439712	0.02694814	0.259387852
9	CPIN	2023	-0.014903668	0.060732531	0.045828863
9	CPIN	2024	0.334959732	0.106872595	0.441832327
10	CPRO	2023	0.005878521	-0.028622791	-0.02274427
10	CPRO	2024	0.002301043	-0.079773721	-0.077472678
11	CSRA	2023	0.311741745	0.455176514	0.766918258
11	CSRA	2024	0.191804324	-0.336770031	-0.144965707
12	DLTA	2023	-0.333908434	1.850828578	1.516920144
12	DLTA	2024	0.855523697	0.47722998	1.332753677
13	DSFI	2023	0.05654867	-0.094848824	-0.038300154
13	DSFI	2024	0.082209536	-0.022999284	0.059210252
14	DSNG	2023	0.092877742	-0.164057062	-0.071179321
14	DSNG	2024	0.211628407	0.486908935	0.698537342
15	FAPA	2023	-0.215360073	-0.332537459	-0.547897531
15	FAPA	2024	-0.027268847	0.299969261	0.272700414
16	GRPM	2023	-1.292174005	0.912633292	-0.379540713
16	GRPM	2024	-4.022924782	3.923111676	-0.099813106

F-SCORE = ACCRUAL QUALITY + FINANCIAL PERFORMANCE					
NO	KODE	TAHUN	ACCRUAL QUALITY	FINANCIAL PERFORMANCE	F-SCORE
17	GZCO	2023	0.481822965	-0.260374817	0.221448148
17	GZCO	2024	-0.184828038	-0.482644486	-0.667472524
18	IBOS	2023	0.030838081	0.090288686	0.121126767
18	IBOS	2024	0.251703765	-0.435953295	-0.184249531
19	ICBP	2023	0.406991661	0.152166725	0.559158386
19	ICBP	2024	0.313928419	0.062510993	0.376439412
20	INDF	2023	0.245837871	0.058538168	0.304376039
20	INDF	2024	0.106490516	0.019313241	0.125803756
21	JARR	2023	0.48348495	-0.308864899	0.174620051
21	JARR	2024	-0.074109677	-0.21990174	-0.294011417
22	JPFA	2023	-0.082129254	-0.004060944	-0.086190199
22	JPFA	2024	0.266874939	0.16837614	0.435251078
23	LSIP	2023	0.202453743	0.252129818	0.454583561
23	LSIP	2024	0.411168134	-0.008848088	0.402320046
24	MAIN	2023	0.196303927	-0.025856263	0.170447664
24	MAIN	2024	0.490893127	0.237003355	0.727896482
25	MKTR	2023	0.22016641	-0.090077619	0.130088791
25	MKTR	2024	0.05519605	0.264115153	0.319311203
26	MLBI	2023	1.568162653	-0.037623773	1.53053888
26	MLBI	2024	1.01055009	0.353361718	1.363911808
27	MYOR	2023	0.544986275	0.129516896	0.674503171
27	MYOR	2024	-0.172893842	0.337373831	0.164479989
28	NASI	2023	-0.161372982	-0.061294315	-0.222667296
28	NASI	2024	-0.541817044	0.173346899	-0.368470145
29	NAYZ	2023	2.130832309	0.069785608	2.200617917
29	NAYZ	2024	-0.46182799	1.28840259	0.826574601
30	NSSS	2023	0.115039166	-0.313396463	-0.198357297
30	NSSS	2024	0.402814	0.225602385	0.628416385
31	PGUN	2023	0.242370071	-0.182251211	0.06011886
31	PGUN	2024	0.101984877	-0.745674792	-0.643689914
32	PSGO	2023	0.478630506	0.914989089	1.393619596
32	PSGO	2024	0.274877143	-0.747969204	-0.473092061
33	ROTI	2023	-0.136410094	-0.038257118	-0.174667213
33	ROTI	2024	-0.01030927	0.106873734	0.096564465
34	SGRO	2023	0.154122401	-0.556729784	-0.402607382
34	SGRO	2024	0.115143712	0.282020805	0.397164517
35	SIMP	2023	0.03880946	0.33437349	0.37318295
35	SIMP	2024	0.13239721	-0.125132092	0.007265118
36	SSMS	2023	-0.201131552	-0.470003904	-0.671135456
36	SSMS	2024	0.199067773	0.136183322	0.335251096

F-SCORE = ACCRUAL QUALITY + FINANCIAL PERFORMANCE					
NO	KODE	TAHUN	ACCRUAL QUALITY	FINANCIAL PERFORMANCE	F-SCORE
37	STAA	2023	0.044845518	-0.224243906	-0.179398388
37	STAA	2024	0.126205037	-0.003155475	0.123049562
38	STTP	2023	0.598581383	0.217735241	0.816316625
38	STTP	2024	0.795392973	0.106292286	0.901685259
39	TAPG	2023	0.368377647	0.116872852	0.485250499
39	TAPG	2024	-0.166484485	0.14178683	-0.024697655
40	TBLA	2023	0.35824656	-0.113329693	0.244916866
40	TBLA	2024	-0.146105148	0.02386184	-0.122243308
41	TLDN	2023	-0.012557274	0.069551418	0.056994144
41	TLDN	2024	0.265309665	0.168649813	0.433959478
42	ULTJ	2023	0.775641984	-0.002993645	0.77264834
42	ULTJ	2024	0.189432242	-0.08620055	0.103231692
43	WAPO	2023	-8.174311833	6.643678186	-1.530633646
43	WAPO	2024	7.188211721	-6.288356079	0.899855643
44	WINE	2023	1.063274233	0.81777794	1.881052173
44	WINE	2024	-0.072638518	0.350124839	0.277486321

EXTERNAL PRESSURE (X₁)

LEVERAGE = TOTAL HUTANG / TOTAL ASET					
NO	KODE	TAHUN	TOTAL HUTANG	TOTAL ASET	LEVERAGE
1	AALI	2023	Rp 6,280,237,000,000	Rp 28,846,243,000,000	0.21771421
1	AALI	2024	Rp 5,591,163,000,000	Rp 28,793,225,000,000	0.194183284
2	AGAR	2023	Rp 89,949,127,114	Rp 196,914,899,870	0.456791879
2	AGAR	2024	Rp 101,474,188,187	Rp 211,705,322,413	0.479318078
3	AISA	2023	Rp 881,806,000,000	Rp 1,850,004,000,000	0.476650861
3	AISA	2024	Rp 918,034,000,000	Rp 1,964,172,000,000	0.467389821
4	BISI	2023	Rp 455,124,000,000	Rp 3,901,820,000,000	0.116644028
4	BISI	2024	Rp 244,074,000,000	Rp 3,634,529,000,000	0.067154231
5	BOBA	2023	Rp 24,574,399,638	Rp 175,625,458,035	0.139925042
5	BOBA	2024	Rp 24,141,988,291	Rp 183,109,536,269	0.131844517
6	BUDI	2023	Rp 1,736,519,000,000	Rp 3,327,846,000,000	0.521814711
6	BUDI	2024	Rp 2,197,787,000,000	Rp 3,817,011,000,000	0.575787442
7	CAMP	2023	Rp 136,086,922,155	Rp 1,088,726,193,209	0.124996462
7	CAMP	2024	Rp 148,194,431,953	Rp 1,083,173,624,832	0.13681503
8	CLEO	2023	Rp 781,642,680,910	Rp 2,296,227,711,688	0.340402947
8	CLEO	2024	Rp 733,610,559,278	Rp 2,663,387,006,912	0.275442719
9	CPIN	2023	Rp 13,942,042,000,000	Rp 40,970,800,000,000	0.340292159
9	CPIN	2024	Rp 12,502,078,000,000	Rp 42,791,000,000,000	0.292166063
10	CPRO	2023	Rp 3,436,635,000,000	Rp 6,856,338,000,000	0.50123477
10	CPRO	2024	Rp 3,137,670,000,000	Rp 6,706,321,000,000	0.467867554

LEVERAGE = TOTAL HUTANG / TOTAL ASET					
NO	KODE	TAHUN	TOTAL HUTANG	TOTAL ASET	LEVERAGE
11	CSRA	2023	Rp 727,686,075,761	Rp 1,842,857,630,843	0.394868309
11	CSRA	2024	Rp 952,719,259,734	Rp 2,251,264,513,082	0.423192945
12	DLTA	2023	Rp 273,635,750,000	Rp 1,208,050,010,000	0.226510283
12	DLTA	2024	Rp 268,273,068,000	Rp 1,118,177,188,000	0.239919997
13	DSFI	2023	Rp 161,380,088,089	Rp 411,881,217,220	0.391812205
13	DSFI	2024	Rp 164,061,190,717	Rp 430,610,870,720	0.380996398
14	DSNG	2023	Rp 7,288,850,000,000	Rp 16,178,278,000,000	0.450533116
14	DSNG	2024	Rp 7,515,101,000,000	Rp 17,412,416,000,000	0.431594386
15	FAPA	2023	Rp 4,570,386,466,869	Rp 8,634,035,445,735	0.529345344
15	FAPA	2024	Rp 4,963,948,948,140	Rp 8,816,684,323,376	0.563017657
16	GRPM	2023	Rp 2,908,724,993	Rp 73,484,014,157	0.039583099
16	GRPM	2024	Rp 103,232,641,252	Rp 191,501,664,271	0.53906916
17	GZCO	2023	Rp 949,928,000,000	Rp 2,118,200,000,000	0.448460013
17	GZCO	2024	Rp 1,089,263,000,000	Rp 2,321,244,000,000	0.469258294
18	IBOS	2023	Rp 40,352,019,015	Rp 374,649,756,262	0.10770598
18	IBOS	2024	Rp 28,835,185,612	Rp 370,714,923,198	0.077782641
19	ICBP	2023	Rp 57,163,043,000,000	Rp 19,267,076,000,000	0.479286027
19	ICBP	2024	Rp 58,997,020,000,000	Rp 126,040,905,000,000	0.468078359
20	INDF	2023	Rp 86,123,066,000,000	Rp 186,587,957,000,000	0.461568192
20	INDF	2024	Rp 92,722,030,000,000	Rp 201,713,313,000,000	0.459672337
21	JARR	2023	Rp 2,211,114,704,243	Rp 3,652,686,220,005	0.605339351
21	JARR	2024	Rp 2,404,070,189,257	Rp 4,105,433,051,060	0.585582607
22	JPFA	2023	Rp 19,942,219,000,000	Rp 34,109,431,000,000	0.584654109
22	JPFA	2024	Rp 18,093,761,000,000	Rp 34,666,283,000,000	0.52194119
23	LSIP	2023	Rp 1,166,762,000,000	Rp 12,514,203,000,000	0.093235023
23	LSIP	2024	Rp 1,285,202,000,000	Rp 13,841,956,000,000	0.092848294
24	MAIN	2023	Rp 3,377,015,031,000	Rp 5,517,296,880,000	0.612077817
24	MAIN	2024	Rp 2,747,743,014,000	Rp 5,380,045,840,000	0.510728551
25	MKTR	2023	Rp 747,318,549,000	Rp 1,331,794,557,000	0.561136509
25	MKTR	2024	Rp 889,102,445,000	Rp 1,518,438,495,000	0.585537345
26	MLBI	2023	Rp 2,015,987,000,000	Rp 3,407,442,000,000	0.591642352
26	MLBI	2024	Rp 2,124,203,000,000	Rp 3,441,088,000,000	0.617305631
27	MYOR	2023	Rp 8,588,315,775,736	Rp 23,870,404,962,472	0.359789278
27	MYOR	2024	Rp 12,626,353,599,187	Rp 29,728,781,933,757	0.424718161
28	NASI	2023	Rp 14,149,071,995	Rp 74,151,160,334	0.190813899
28	NASI	2024	Rp 23,670,994,287	Rp 83,816,558,036	0.282414297
29	NAYZ	2023	Rp 4,426,781,128	Rp 74,773,548,026	0.059202502
29	NAYZ	2024	Rp 2,876,099,040	Rp 73,053,014,090	0.039370026
30	NSSS	2023	Rp 2,611,145,323,378	Rp 3,672,336,125,308	0.711031135
30	NSSS	2024	Rp 2,362,685,998,155	Rp 3,727,745,185,220	0.633811025
31	PGUN	2023	Rp 965,401,621,500	Rp 2,591,476,467,270	0.372529573
31	PGUN	2024	Rp 846,246,848,866	Rp 2,639,198,599,961	0.320645384
32	PSGO	2023	Rp 1,944,063,067,826	Rp 4,181,183,763,101	0.464955184
32	PSGO	2024	Rp 1,509,614,343,486	Rp 3,950,324,909,015	0.382149413
33	ROTI	2023	Rp 1,550,086,849,761	Rp 3,943,518,425,042	0.393072044

LEVERAGE = TOTAL HUTANG / TOTAL ASET					
NO	KODE	TAHUN	TOTAL HUTANG	TOTAL ASET	LEVERAGE
33	ROTI	2024	Rp 1,438,191,795,263	Rp 3,746,346,988,767	0.383891775
34	SGRO	2023	Rp 4,555,126,000,000	Rp 0,067,533,000,000	0.452457022
34	SGRO	2024	Rp 4,492,331,000,000	Rp 10,702,351,000,000	0.419751791
35	SIMP	2023	Rp 13,291,426,000,000	Rp 35,012,351,000,000	0.379621066
35	SIMP	2024	Rp 13,260,394,000,000	Rp 37,247,829,000,000	0.35600448
36	SSMS	2023	Rp 9,820,482,573,000	Rp 11,810,444,633,000	0.831508286
36	SSMS	2024	Rp 8,873,484,995,000	Rp 11,764,842,337,000	0.754237476
37	STAA	2023	Rp 1,877,485,000,000	Rp 6,681,163,000,000	0.281011704
37	STAA	2024	Rp 2,183,533,000,000	Rp 8,083,501,000,000	0.270122191
38	STTP	2023	Rp 634,723,259,687	Rp 5,482,234,635,262	0.1157782
38	STTP	2024	Rp 616,035,183,328	Rp 6,762,107,188,564	0.091101067
39	TAPG	2023	Rp 2,527,847,000,000	Rp 13,867,387,000,000	0.182287189
39	TAPG	2024	Rp 3,030,836,000,000	Rp 14,307,265,000,000	0.21183895
40	TBLA	2023	Rp 17,680,467,000,000	Rp 25,883,325,000,000	0.683083298
40	TBLA	2024	Rp 19,315,115,000,000	Rp 27,763,549,000,000	0.695700503
41	TLDN	2023	Rp 2,965,522,409,000	Rp 5,423,799,394,000	0.546761079
41	TLDN	2024	Rp 2,519,627,219,000	Rp 5,664,445,219,000	0.444814474
42	ULTJ	2023	Rp 836,988,000,000	Rp 7,523,956,000,000	0.111243075
42	ULTJ	2024	Rp 1,034,447,000,000	Rp 8,461,365,000,000	0.122255334
43	WAPO	2023	Rp 60,683,401,958	Rp 131,935,413,522	0.459947791
43	WAPO	2024	Rp 14,550,035,290	Rp 86,586,841,700	0.168039797
44	WINE	2023	Rp 117,676,274,871	Rp 384,456,549,911	0.306084719
44	WINE	2024	Rp 144,656,760,955	Rp 451,382,917,289	0.320474602

INEFFECTIVE MONITORING (X₂)

INEFFECTIVE MONITORING (IND) = JUMLAH DEWAN KOMISARIS INDEPENDEN / TOTAL JUMLAH DEWAN KOMISARIS					
NO	KODE	TAHUN	KOM. INDEPENDEN	DEWAN KOM.	IND
1	AALI	2023	2	4	0,500
1	AALI	2024	2	4	0,500
2	AGAR	2023	1	2	0,500
2	AGAR	2024	1	2	0,500
3	AISA	2023	2	5	0,400
3	AISA	2024	2	4	0,500
4	BISI	2023	2	4	0,500
4	BISI	2024	2	4	0,500
5	BOBA	2023	2	4	0,500
5	BOBA	2024	1	3	0,333
6	BUDI	2023	1	3	0,333
6	BUDI	2024	1	3	0,333
7	CAMP	2023	1	2	0,500

INEFFECTIVE MONITORING (IND) = JUMLAH DEWAN KOMISARIS INDEPENDEN /TOTAL JUMLAH DEWAN KOMISARIS					
NO	KODE	TAHUN	KOM. INDEPENDEN	DEWAN KOM.	IND
7	CAMP	2024	1	2	0,500
8	CLEO	2023	1	3	0,333
8	CLEO	2024	1	3	0,333
9	CPIN	2023	2	4	0,500
9	CPIN	2024	2	4	0,500
10	CPRO	2023	2	4	0,500
10	CPRO	2024	2	5	0,400
11	CSRA	2023	1	3	0,333
11	CSRA	2024	1	3	0,333
12	DLTA	2023	2	5	0,400
12	DLTA	2024	2	5	0,400
13	DSFI	2023	2	5	0,400
13	DSFI	2024	2	5	0,400
14	DSNG	2023	3	9	0,333
14	DSNG	2024	3	9	0,333
15	FAPA	2023	1	2	0,500
15	FAPA	2024	1	2	0,500
16	GRPM	2023	1	2	0,500
16	GRPM	2024	1	2	0,500
17	GZCO	2023	1	3	0,333
17	GZCO	2024	1	3	0,333
18	IBOS	2023	1	3	0,333
18	IBOS	2024	1	3	0,333
19	ICBP	2023	2	5	0,400
19	ICBP	2024	2	5	0,400
20	INDF	2023	3	8	0,375
20	INDF	2024	3	8	0,375
21	JARR	2023	1	3	0,333
21	JARR	2024	1	3	0,333
22	JPFA	2023	2	4	0,500
22	JPFA	2024	2	4	0,500
23	LSIP	2023	2	5	0,400
23	LSIP	2024	2	5	0,400
24	MAIN	2023	3	5	0,600
24	MAIN	2024	3	5	0,600
25	MKTR	2023	1	3	0,333
25	MKTR	2024	1	3	0,333
26	MLBI	2023	2	5	0,400
26	MLBI	2024	2	5	0,400
27	MYOR	2023	2	5	0,400

INEFFECTIVE MONITORING (IND) = JUMLAH DEWAN KOMISARIS INDEPENDEN /TOTAL JUMLAH DEWAN KOMISARIS					
NO	KODE	TAHUN	KOM. INDEPENDEN	DEWAN KOM.	IND
27	MYOR	2024	2	5	0,400
28	NASI	2023	1	2	0,500
28	NASI	2024	1	2	0,500
29	NAYZ	2023	1	2	0,500
29	NAYZ	2024	1	2	0,500
30	NSSS	2023	1	3	0,333
30	NSSS	2024	1	3	0,333
31	PGUN	2023	1	2	0,500
31	PGUN	2024	1	2	0,500
32	PSGO	2023	1	3	0,333
32	PSGO	2024	1	3	0,333
33	ROTI	2023	1	3	0,333
33	ROTI	2024	1	3	0,333
34	SGRO	2023	2	3	0,666
34	SGRO	2024	2	3	0,666
35	SIMP	2023	1	3	0,333
35	SIMP	2024	1	3	0,333
36	SSMS	2023	1	3	0,333
36	SSMS	2024	1	3	0,333
37	STAA	2023	2	6	0,333
37	STAA	2024	2	6	0,333
38	STTP	2023	1	2	0,500
38	STTP	2024	1	2	0,500
39	TAPG	2023	3	7	0,429
39	TAPG	2024	3	7	0,429
40	TBLA	2023	1	3	0,333
40	TBLA	2024	1	3	0,333
41	TLDN	2023	1	3	0,333
41	TLDN	2024	1	3	0,333
42	ULTJ	2023	1	3	0,333
42	ULTJ	2024	2	4	0,500
43	WAPO	2023	1	2	0,500
43	WAPO	2024	1	2	0,500
44	WINE	2023	1	3	0,333
44	WINE	2024	1	3	0,333

CHANGE IN AUDITOR (X₃)

TIDAK ADA PERGANTIAN AUDITOR (0), ADA PERGANTIAN AUDITOR (1)					
NO	KODE	TAHUN	AUDITOR TAHUN SEBELUMNYA	AUDITOR TAHUN BERJALAN	DUMMY
1	AALI	2023	Tanudiredja, Wibisana, Rintis dan Rekan	Tanudiredja, Wibisana, Rintis dan Rekan	0
1	AALI	2024	Tanudiredja, Wibisana, Rintis dan Rekan	Rintis, Jumadi, Rianto dan Rekan	1
2	AGAR	2023	Supoyo, Sutjahjo, Subyantara & Rekan	Supoyo, Sutjahjo, Subyantara & Rekan	0
2	AGAR	2023	Supoyo, Sutjahjo, Subyantara & Rekan	Supoyo, Sutjahjo, Subyantara & Rekan	0
3	AISA	2023	Purwantono, Suherman & Surja	Purwantono, Sungkoro & Surja	1
3	AISA	2024	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
4	BISI	2023	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	0
4	BISI	2024	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	0
5	BOBA	2023	Doli, Bambang, Sulis tiyanto, Dadang &	Doli, Bambang, Sulis tiyanto, Dadang & Ali	0
5	BOBA	2023	Doli, Bambang, Sulis tiyanto, Dadang & Ali	KAP Djoko, Sidik Indra	1
6	BUDI	2023	Mirawati Sensi Idris	Mirawati Sensi Idris	0
6	BUDI	2024	Mirawati Sensi Idris	Mirawati Sensi Idris	0
7	CAMP	2023	Supoyo, Sutjahjo, Subyantara & Rekan	Supoyo, Sutjahjo, Subyantara & Rekan	0
7	CAMP	2024	Supoyo, Sutjahjo, Subyantara & Rekan	Supoyo, Sutjahjo, Subyantara & Rekan	0
8	CLEO	2023	Teramihardja, Pradhono & Chandra	Teramihardja, Pradhono & Chandra	0
8	CLEO	2023	Teramihardja, Pradhono & Chandra	Teramihardja, Pradhono & Chandra	0
9	CPIN	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
9	CPIN	2024	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
10	CPRO	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
10	CPRO	2024	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
11	CSRA	2023	Johan, Malonda, Mustika & Rekan	Johan, Malonda, Mustika & Rekan	0

TIDAK ADA PERGANTIAN AUDITOR (0), ADA PERGANTIAN AUDITOR (1)					
NO	KODE	TAHUN	AUDITOR TAHUN SEBELUMNYA	AUDITOR TAHUN BERJALAN	DUMMY
11	CSRA	2023	Johan, Malonda, Mustika & Rekan	Johan, Malonda, Mustika & Rekan	0
12	DLTA	2023	Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan	Mirawati Sensi Idris	1
12	DLTA	2024	Mirawati Sensi Idris	Mirawati Sensi Idris	0
13	DSFI	2023	Doli, Bambang, Sudarmadji & Dadang	Doli, Bambang, Sulis tiyanto, Dadang & Ali	1
13	DSFI	2024	Doli, Bambang, Sulis tiyanto, Dadang & Ali	Doli, Bambang, Sulis tiyanto, Dadang & Ali	0
14	DSNG	2023	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	0
14	DSNG	2023	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	0
15	FAPA	2023	Gani Sigiros & Handayani	Gani Sigiros & Handayani	0
15	FAPA	2024	Gani Sigiros & Handayani	Gani Sigiros & Handayani	0
16	GRPM	2023	Anwar & Rekan	Anwar & Rekan	0
16	GRPM	2024	Anwar & Rekan	Anwar & Rekan	0
17	GZCO	2023	Hadori, Sugiarto, Adi & Rekan	Hadori, Sugiarto, Adi & Rekan	0
17	GZCO	2023	Hadori, Sugiarto, Adi & Rekan	Hadori, Sugiarto, Adi & Rekan	0
18	IBOS	2023	Kanaka Puradiredja, Suhartono	Armanda Enita	1
18	IBOS	2024	Armanda Enita	KAP Bharata, Arifin, Mumajad Sayuti	1
19	ICBP	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
19	ICBP	2024	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
20	INDF	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
20	INDF	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
21	JARR	2023	Kanaka Puradiredja, Suhartono	Kanaka Puradiredja, Suhartono	0
21	JARR	2024	Kanaka Puradiredja, Suhartono	KAP Heliantono Rekan	1

TIDAK ADA PERGANTIAN AUDITOR (0), ADA PERGANTIAN AUDITOR (1)					
NO	KODE	TAHUN	AUDITOR TAHUN SEBELUMNYA	AUDITOR TAHUN BERJALAN	DUMMY
22	JPFA	2023	Purwantono, Sungkoro, Surja	Purwantono, Sungkoro, Surja	0
22	JPFA	2024	Purwantono, Sungkoro, Surja	Purwantono, Sungkoro, Surja	0
23	LSIP	2023	Purwantono, Sungkoro, Surja	Purwantono, Sungkoro, Surja	0
23	LSIP	2023	Purwantono, Sungkoro, Surja	Purwantono, Sungkoro, Surja	0
24	MAIN	2023	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana, Rintis & Rekan	1
24	MAIN	2024	Tanudiredja, Wibisana, Rintis & Rekan	Rintis, Jumadi, Rianto Rekan	1
25	MKTR	2023	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma, & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma, & Rekan	0
25	MKTR	2024	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma, & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma, & Rekan	0
26	MLBI	2023	Siddharta & Widjaja	Siddharta & Widjaja	0
26	MLBI	2023	Siddharta & Widjaja	Siddharta & Widjaja	0
27	MYOR	2023	Mirawati Sensi Idris	Mirawati Sensi Idris	0
27	MYOR	2024	Mirawati Sensi Idris	Mirawati Sensi Idris	0
28	NASI	2023	Jamaludin, Aria, Sukimto & Rekan	Clara Sunarsi	1
28	NASI	2024	Clara Sunarsi	Clara Sunarsi	0
29	NAYZ	2023	Joachim Adhi Piter Poltak & Rekan	Joachim Adhi Piter Poltak & Rekan	0
29	NAYZ	2023	Joachim Adhi Piter Poltak & Rekan	Joachim Adhi Piter Poltak & Rekan	0
30	NSSS	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
30	NSSS	2024	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
31	PGUN	2023	Kanaka Puradiredja, Suhartono	Kanaka Puradiredja, Suhartono	0
31	PGUN	2024	Kanaka Puradiredja, Suhartono	Kanaka Puradiredja, Suhartono	0
32	PSGO	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
32	PSGO	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0

TIDAK ADA PERGANTIAN AUDITOR (0), ADA PERGANTIAN AUDITOR (1)					
NO	KODE	TAHUN	AUDITOR TAHUN SEBELUMNYA	AUDITOR TAHUN BERJALAN	DUMMY
33	ROTI	2023	Purwantono, Suherman & Surja	Purwantono, Sungkoro & Surja	1
33	ROTI	2024	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
34	SGRO	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
34	SGRO	2024	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
35	SIMP	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
35	SIMP	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
36	SSMS	2023	Purwantono, Suherman & Surja	Purwantono, Sungkoro & Surja	1
36	SSMS	2024	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
37	STAA	2023	Purwantono, Suherman & Surja	Purwantono, Sungkoro & Surja	1
37	STAA	2024	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
38	STTP	2023	Hadori, Sugiarto, Adi	KAP Mennix & Rekan	1
38	STTP	2023	KAP Mennix Rekan	KAP Mennix Rekan	0
39	TAPG	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
39	TAPG	2024	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
40	TBLA	2023	Mirawati Sensi Idris	Mirawati Sensi Idris	0
40	TBLA	2024	Mirawati Sensi Idris	Mirawati Sensi Idris	0
41	TLDN	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
41	TLDN	2023	Purwantono, Sungkoro & Surja	Purwantono, Sungkoro & Surja	0
42	ULTJ	2023	Tanubrata Sutanto Fahmi dan Rekan	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	1
42	ULTJ	2024	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	KAP Tanubrata, Sutanto, Fahmi, Bambang, dan Rekan	0
43	WAPO	2023	Supoyo, Sutjahjo, Subyantara & Rekan	Supoyo, Sutjahjo, Subyantara & Rekan	0

TIDAK ADA PERGANTIAN AUDITOR (0), ADA PERGANTIAN AUDITOR (1)					
NO	KODE	TAHUN	AUDITOR TAHUN SEBELUMNYA	AUDITOR TAHUN BERJALAN	DUMMY
43	WAPO	2024	Supoyo, Sutjahjo, Subyantara & Rekan	Supoyo, Sutjahjo, Subyantara & Rekan	0
44	WINE	2023	Rama Wendra	Rama Wendra	0
44	WINE	2023	Rama Wendra	Rama Wendra	0

CHANGE IN DIRECTOR (X₄)

TIDAK ADA PERGANTIAN DIREKSI (0), ADA PERGANTIAN DIREKSI (1)					
NO	KODE	TAHUN	DIREKSI TAHUN SEBELUMNYA	DIREKSI TAHUN BERJALAN	DUMMY
1	AALI	2023	Santoso	Santosa	0
1	AALI	2024	Santosa	Santosa	0
2	AGAR	2023	Indra Widyadharma	Indra Widyadharma	0
2	AGAR	2023	Indra Widyadharma	Indra Widyadharma	0
3	AISA	2023	Rossi Charles Antony	Sukawati Wijaya	1
3	AISA	2024	Sukawati Wijaya	Gerry Mustika	1
4	BISI	2023	Agus Saputra Wijaya	Agus Saputra Wijaya	0
4	BISI	2024	Agus Saputra Wijaya	Agus Saputra Wijaya	0
5	BOBA	2023	Yunita Sugiarto EW	Yunita Sugiarto EW	0
5	BOBA	2023	Yunita Sugiarto EW	Yunita Sugiarto EW	0
6	BUDI	2023	Santoso Winata	Santoso Winata	0
6	BUDI	2024	Santoso Winata	Santoso Winata	0
7	CAMP	2023	Samudera Prawirawidjaja	Samudera Prawirawidjaja	0
7	CAMP	2024	Samudera Prawirawidjaja	Samudera Prawirawidjaja	0
8	CLEO	2023	Belinda Natalia	Melisa Patricia	1
8	CLEO	2024	Melisa Patricia	Melisa Patricia	0
9	CPIN	2023	Tjiu Thomas Effendy	Tjiu Thomas Effendy	0
9	CPIN	2024	Tjiu Thomas Effendy	Tjiu Thomas Effendy	0
10	CPRO	2023	Hendri Laiman	Hendri Laiman	0
10	CPRO	2024	Hendri Laiman	Hendri Laiman	1
11	CSRA	2023	Gita Sapta Adi	Gita Sapta Adi	0
11	CSRA	2024	Gita Sapta Adi	Gita Sapta Adi	0
12	DLTA	2023	Jose Daniel A. Javier	Jose Daniel A. Javier	0
12	DLTA	2024	Jose Daniel A. Javier	Webster Andres Gonzales	1
13	DSFI	2023	Ewijaya	Ewijaya	0
13	DSFI	2024	Ewijaya	Ewijaya	0
14	DSNG	2023	Andrianto Oetomo	Andrianto Oetomo	0
14	DSNG	2024	Andrianto Oetomo	Andrianto Oetomo	0
15	FAPA	2023	Ricky Tjandra	Ricky Tjandra	0
15	FAPA	2024	Ricky Tjandra	Ricky Tjandra	0
16	GRPM	2023	Agus Susanto	Agus Susanto	0
16	GRPM	2024	Agus Susanto	Agus Susanto	0

TIDAK ADA PERGANTIAN DIREKSI (0), ADA PERGANTIAN DIREKSI (1)					
NO	KODE	TAHUN	DIREKSI TAHUN SEBELUMNYA	DIREKSI TAHUN BERJALAN	DUMMY
17	GZCO	2023	Kreisna Dewantara Gozali	Kreisna Dewantara Gozali	0
17	GZCO	2024	Kreisna Dewantara Gozali	Kreisna Dewantara Gozali	0
18	IBOS	2023	Edi Nugroho	Edi Nugroho	0
18	IBOS	2024	Edi Nugroho	Edi Nugroho	0
19	ICBP	2023	Anthoni Salim	Anthoni Salim	0
19	ICBP	2024	Anthoni Salim	Anthoni Salim	0
20	INDF	2023	Anthoni Salim	Anthoni Salim	0
20	INDF	2024	Anthoni Salim	Anthoni Salim	0
21	JARR	2023	Indra Irawan	Indra Irawan	0
21	JARR	2024	Indra Irawan	Indra Irawan	0
22	JPFA	2023	Handojo Santosa	Renaldo Santosa	1
22	JPFA	2024	Renaldo Santosa	Renaldo Santosa	0
23	LSIP	2023	Benny Tjoeng	Benny Tjoeng	0
23	LSIP	2024	Benny Tjoeng	Benny Tjoeng	0
24	MAIN	2023	Tan Sri Lau Tuang Nguang	Tan Sri Lau Tuang Nguang	0
24	MAIN	2024	Tan Sri Lau Tuang Nguang	Tan Sri Lau Tuang Nguang	0
25	MKTR	2023	Harry M. Nadir	Harry M. Nadir	0
25	MKTR	2024	Harry M. Nadir	Harry M. Nadir	0
26	MLBI	2023	Rene Sanchez Valle	Rene Sanchez Valle	0
26	MLBI	2024	Rene Sanchez Valle	Roland Bala	1
27	MYOR	2023	Andre Sukendra Atmadja	Andre Sukendra Atmadja	0
27	MYOR	2024	Andre Sukendra Atmadja	Andre Sukendra Atmadja	0
28	NASI	2023	Piero Mustafa	Piero Mustafa	0
28	NASI	2024	Piero Mustafa	Piero Mustafa	0
29	NAYZ	2023	Lutfiel Hakim	Teuku Chairul Wisal	1
29	NAYZ	2024	Teuku Chairul Wisal	Arief Banang Trinovan	1
30	NSSS	2023	Ir. Teguh Patriawan	Ir. Teguh Patriawan	0
30	NSSS	2024	Ir. Teguh Patriawan	Ir. Teguh Patriawan	0
31	PGUN	2023	Jooyoung Lee	Jooyoung Lee	0
31	PGUN	2024	Jooyoung Lee	Khairuddin Simatupang	1
32	PSGO	2023	Budiono Tanbun	Budiono Tanbun	0
32	PSGO	2024	Budiono Tanbun	Budiono Tanbun	0
33	ROTI	2023	Wendy Yap	Wendy Yap	0
33	ROTI	2024	Wendy Yap	Wendy Yap	0
34	SGRO	2023	Budi Setiawan Halim	Budi Setiawan Halim	0
34	SGRO	2024	Budi Setiawan Halim	Budi Setiawan Halim	0
35	SIMP	2023	Mark Julian Wakerford	Mark Julian Wakerford	0
35	SIMP	2023	Mark Julian Wakerford	Mark Julian Wakerford	0
36	SSMS	2023	Nasarudin Bin Nasir	Nasarudin Bin Nasir	0
36	SSMS	2024	Nasarudin Bin Nasir	Jap Hartono	1
37	STAA	2023	Mosfly Ang	Mosfly Ang	0
37	STAA	2024	Mosfly Ang	Mosfly Ang	0
38	STTP	2023	Armin	Armin	0
38	STTP	2024	Armin	Armin	0

TIDAK ADA PERGANTIAN DIREKSI (0), ADA PERGANTIAN DIREKSI (1)					
NO	KODE	TAHUN	DIREKSI TAHUN SEBELUMNYA	DIREKSI TAHUN BERJALAN	DUMMY
39	TAPG	2023	Tjandra Karya Hermanto	Tjandra Karya Hermanto	0
39	TAPG	2024	Tjandra Karya Hermanto	Tjandra Karya Hermanto	0
40	TBLA	2023	Widarto	Widarto	0
40	TBLA	2024	Widarto	Widarto	0
41	TLDN	2023	Wishnu Wardhana	Wishnu Wardhana	0
41	TLDN	2024	Wishnu Wardhana	Wishnu Wardhana	0
42	ULTJ	2023	Sabana Prawirawidjaja	Sabana Prawirawidjaja	0
42	ULTJ	2024	Sabana Prawirawidjaja	Sabana Prawirawidjaja	0
43	WAPO	2023	Artha Lovie Aprillailie	Artha Lovie Aprillailie	0
43	WAPO	2024	Artha Lovie Aprillailie	Artha Lovie Aprillailie	0
44	WINE	2023	Ida Bagus Rai Budarsa	Ida Bagus Rai Budarsa	0
44	WINE	2024	Ida Bagus Rai Budarsa	Ida Bagus Rai Budarsa	0

Lampiran 03. Hasil Uji Statistik Deskriptif

Hasil Analisis Statistik Deskriptif Variabel Data Numerik

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	88	.039	.832	.37608	.188768
X2	88	.333	.666	.41736	.087067
Y	88	-1.531	2.201	.24594	.601714
Valid N (listwise)	88				

Hasil Analisis Statistik Deskriptif Variabel Data Kategori

X3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	72	81.8	81.8	81.8
	1	16	18.2	18.2	100.0
	Total	88	100.0	100.0	

X4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	77	87.5	87.5	87.5
	1	11	12.5	12.5	100.0
	Total	88	100.0	100.0	

Lampiran 04. Hasil Uji Normalitas *Kolmogorov-Smirnov* Test**One-Sample Kolmogorov-Smirnov Test**

Unstandardized Residual		
N		88
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	.55058368
Most Extreme Differences	Absolute	.082
	Positive	.082
	Negative	-.050
Test Statistic		.082
Asymp. Sig. (2-tailed)		.200 ^{c, d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Lampiran 05. Hasil Uji Multikolinearitas**Coefficients^a**

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
Model		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.740	.361		2.047	.044		
	X1	-.818	.334	-.257	-2.451	.016	.920	1.086
	X2	-.633	.717	-.092	-.883	.380	.937	1.067
	X3	.014	.158	.009	.087	.931	.973	1.028
	X4	.604	.183	.334	3.306	.001	.989	1.012

a. Dependent Variable: Y

Lampiran 06. Hasil Uji Heteroskedatisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.096	.222		.432	.667
	X1	-.042	.205	-.023	-.207	.837
	X2	.694	.440	.171	1.576	.119
	X3	.158	.097	.174	1.628	.107
	X4	.177	.112	.167	1.579	.118

a. Dependent Variable: ABS_RES

Lampiran 07. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.403 ^a	.163	.122	.563695	1.887

a. Predictors: (Constant), X4, X2, X3, X1

b. Dependent Variable: Y

Lampiran 08. Hasil Uji Analisis Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.740	.361		2.047	.044
	X1	-.818	.334	-.257	-2.451	.016
	X2	-.633	.717	-.092	-.883	.380
	X3	.014	.158	.009	.087	.931
	X4	.604	.183	.334	3.306	.001

a. Dependent Variable: Y

Lampiran 09. Hasil Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.403 ^a	.163	.122	.563695

a. Predictors: (Constant), X4, X2, X3, X1



RIWAYAT HIDUP



Penulis bernama Selvi Janiati Br Perangin Angin lahir di Pematang Siantar pada tanggal 21 Januari 2003. Penulis adalah anak ketiga dari Bapak Sajali Perangin Angin dan Ibu Arta Saulina Br Manik. Penulis menyelesaikan pendidikan dasar di SDN 040513 Bungancole dan lulus pada 2015. Kemudian melanjutkan di SMP Negeri 1 Munte dan lulus pada tahun 2018. Pada tahun 2021, penulis lulus dari SMA Swasta Muhammadiyah Kabanjahe jurusan ilmu pengetahuan sosial dan tahun 2022 melanjutkan pendidikan sarjana di Universitas Pendidikan Ganesha jurusan manajemen. Pada semester akhir tahun 2026, penulis telah menyelesaikan Tugas Akhir yang berjudul “Analisis *Fraud Diamond Theory* Dalam Mendeteksi Kecurangan Laporan Keuangan Pada Industri Manufaktur Subsektor Makanan dan Minuman Yang Terdaftar Di BEI”. Skripsi ini disusun sebagai salah satu persyaratan untuk mendapatkan gelar Sarjana Manajemen (S.M.) pada Program Studi S1 Manajemen.

