

LAMPIRAN

Lampiran 1

Daftar Sampel Perusahaan Manufaktur

	Nama Perusahaan	Kode Perusahaan
1	PT. Alakasa Industrindo Tbk	ALKA
2	PT. Alumindo Light Meta Industry Tbk	ALMI
3	SaranaCentral Bajatama Tbk	BAJA
4	Betonjaya Manunggal Tbk	BTON
5	Gunawan Dianjaya Steel Tbk	GDST
6	Impack Pratama Indsutri Tbk	IMPC
7	Indal Aluminium Industry Tbk	INAI
8	Intanwijaya Internasional Tbk	INCI
9	Steel Pipe Industry Of Indonesia Tbk	ISSP
10	Japfa Comfeed Indonesia Tbk	JPFA
11	Lion Metal Works Tbk	LION
12	Lionmesh Prima Tbk	LMSH
13	Mark Dynamics Indonesia Tbk	MARK
14	Emdeki Utama Tbk	MDKI
15	Madusari Murni Indah Tbk	MOLI
16	Semen Batu Raja Tbk	SMBR
17	Indo Acidatama Tbk	SRSN

Beneish M-score

Rumus 1

Rum				Ha		DS RI
Piutang bersih		Penju		2018	2017	
2018	2017	2018	2017	2018	2017	
478.42	154.582	3.592.79	1.932.7	0,133161	0,079979	1,6649
183.718.9	272.632.43	43.710.8	35.372.	4,2030	7,7074	0,5453
192.498.1	172.761.38	1.279.809.	1.218.317	0,1504	0,1418	1,0607
15.194.5	11.126.73	117.489.1	88.010.	0,1293	0,1264	1,0229
90.802.9	98.357.26	1.556.287.	1.404.063	0,0583	0,0700	0,8328
255.118.6	242.207.65	1.395.298.	1.193.054	0,1828	0,2030	0,9006
412.438.9	419.444.19	1.130.297.	980.285.	0,3648	0,4278	0,8527
79.844.5	68.928.60	367.961.6	269.706.	0,2169	0,2555	0,8490
669.53	715.844.	4.467.59	3.662.8	0,1498	0,1954	0,7668
1.692.77	1.540.60	34.012.9	29.602.	0,0497	0,0520	0,9563
135.089.7	109.192.11	424.128.4	349.690.	0,3185	0,3122	1,0200
20.218.4	17.642.81	240.029.6	224.371.	0,0842	0,0786	1,0712
63.816.4	57.022.22	325.472.6	239.786.	0,1960	0,2378	0,8245
14.471	15.503.	399.193	368.1	0,0362	0,0421	0,8609
214.16	165.554.	1.190.49	1.132.2	0,1799	0,1462	1,2303
489.24	407.668.	1.995.80	1.551.5	0,2451	0,2627	0,9329
128.43	95.520.	600.986	521.4	0,2137	0,1831	1,1666

Rumus 1							
Piutang bersih		Penjual		Has		DS	Kode
2019	2018	2019	2018	2019	2018		
273.956	478.422	2.218.38	3.592.79	0,12349	0,13316	0,92739	ALKA
69.355.72	183.718.94	24.980.55	43.710.82	2.77638	4.20305	0.6605	ALMI
169.005.74	192.496.11	1.072.625.5	1.279.809.8	0,15756	0,15040	1,04755	BAJA
10.953.94	15.194.54	122.325.70	117.489.19	0,08954	0,12932	0,69240	BTON
90.802.91	98.357.26	1.556.287.9	1.404.063.7	0.05834	0.07005	0.83289	GDST
292.117.32	255.118.62	1.495.759.7	1.395.298.8	0,1952	0,18284	1,06812	IMPC
355.205.04	412.438.93	1.216.136.7	1.130.297.5	0.29207	0.36489	0.80044	INAI
105.241.40	79.844.55	381.433.52	367.961.60	0.27591	0.21699	1.27152	INCI
798.622	669.538	4.885.87	4.467.59	0.16345	0.14986	1.09067	ISSP
1.967.04	1.692.77	36.742.56	34.012.96	0.05353	0.04976	1.07569	IPEA
122.850.91	135.089.76	372.489.02	424.128.42	0,32981	0,31851	1,03547	LION
21.730.72	20.218.41	177.788.23	240.029.64	0.12222	0.08423	1.45107	LMSH
68.294.91	63.816.43	361.544.99	325.472.60	0.18889	0.19607	0.96340	MARK
19.891	14.471	349.579	399.193	0.05689	0.03625	1.5696	MDKI
205.434	214.169	1.122.52	1.190.49	0.1830	0.17990	1.01729	MOLI
480.633	487.760	1.999.51	1.995.80	0.24037	0.24439	0.98356	SMBR
154.666	128.433	684.464	600.986	0.22596	0.21370	1.05737	SRSN

Rumus 2

Kode	Informasi										GM
	Penjual		HP		Hasi		Penjual		Hasi		
	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	
ALKA	1.932.783,3	3.592.798,7	1.888.767,9	3.532.801,1	44.015,9	59.996,6	1.932.783,3	3.592.798,7	0,0227733	0,0166991	1,363742
ALMI	3.484.905,171	4.422.880,456	3.351.275,672	4.211.082,034	133.629,498	211.798,421	3.484.905,171	4.422.880,456	0,0383457	0,0478869	0,80074
BAJA	1.218.317,826	1.279.809,883	1.209.851,123	1.289.502,735	8.466,703,3	-	1.218.317,826	1.279.809,883	0,0069495	-	-
BTON	88.010,862	117.489,192	68.011,442	85.707,312	19.999,420	31.781,879	88.010,862	117.489,192	0,2272380	0,2705089	0,840039
GDST	1.404.063,752	1.556.287,984	1.272.084,080	1.555.731,948	131.979,671	556.035,4	1.404.063,752	1.556.287,984	0,0939983	0,0003572	263,0920
IMPC	1.193.054,430	1.395.298,815	808.527,225	978.652,263	384.527,205	416.646,551	1.193.054,430	1.395.298,815	0,322304	0,29860	1,079359
INAI	980.285,748	1.130.297,518	795.476,989	947.040,583	184.808,759	183.256,935	980.285,748	1.130.297,518	0,1885253	0,1621315	1,162792
INCI	269.706,737	367.961,600	209.449,833	300.962,145	60.256,903	66.999,455	269.706,737	367.961,600	0,2234163	0,1820827	1,227004
ISSP	3.662.810,0	4.467.590,0	3.100.253,0	3.935.894,0	562.557,0	531.696,0	3.662.810,0	4.467.590,0	0,1535861	0,1190118	1,290512
IPEA	29.602,688	34.012,965	24.585,704	26.804,578	5.016,984,0	7.208,387,0	29.602,688	34.012,965	0,1694773	0,2119305	0,799683
LION	349.690,796	424.128,420	226.264,507	268.502,935	123.426,288	155.625,484	349.690,796	424.128,420	0,3529583	0,3669301	0,961922
LMSH	224.371,164	240.029,648	196.416,750	225.148,051	27.954,414	14.881,597	224.371,164	240.029,648	0,1245900	0,0619989	2,009549
MARK	239.786,317	325.472,602	149.522,053	180.359,260	90.264,263	145.113,341	239.786,317	325.472,602	0,3764367	0,4458547	0,844303
MDKI	368.174,000	399.193,000	280.493,000	320.304,000	87.681,000	78.889,000	368.174,000	399.193,000	0,2381509	0,1976217	1,205088
MOLI	1.132.232,1	1.190.490,1	766.207,1	764.518,6	366.024,9	425.971,4	1.132.232,1	1.190.490,1	0,3232771	0,3578118	0,903483
SMBR	1.551.524,9	1.995.807,1	1.078.706,1	1.289.162,1	472.818,4	706.644,7	1.551.524,9	1.995.807,1	0,3047443	0,3540645	0,860702
SRSN	521.481,727	600.986,872	407.409,419	458.091,261	114.072,308	142.895,611	521.481,727	600.986,872	0,218746	0,2377683	0,919998

Kode	Informasi										GM
	Penjual		HP		Hasi		Penjual		Hasi		
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
ALKA	3.592.798,4	2.218.385,4	3.532.801,4	2.166.718,4	59.996,6	51.667,3	3.592.798,4	2.218.385,4	0,0166991	0,0232905	0,7169938
ALMI	4.422.880,456	2.234.124,975	4.211.082,034	2.314.796,368	211.798,421	-	4.422.880,456	2.234.124,975	0,0478869	-	-
BAJA	1.279.809,883	1.072.625,592	1.289.502,735	1.047.341,274	-	25.284,317	1.279.809,883	1.072.625,592	-	0,0235723	-
BTON	117.489,192	122.325,708	85.707,312	106.515,138	31.781,879	15.810,570	117.489,192	122.325,708	0,2705089	0,1292497	2,0929163
GDST	1.556.287,984	1.852.766,916	1.555.731,948	1.705.714,518	556.035,4	147.052,398	1.556.287,984	1.852.766,916	0,0003577	0,0793690	0,0045010
IMPC	1.395.298,815	1.495.759,701	980.200,036	1.001.042,927	415.098,778	494.716,774	1.395.298,815	1.495.759,701	0,2974981	0,3307461	0,8994756
INAI	1.130.297,518	1.216.136,763	947.040,583	1.073.916,730	183.256,935	142.220,032	1.130.297,518	1.216.136,763	0,1621315	0,1169441	1,3864022
INCI	367.961,600	381.433,524	300.962,145	317.303,154	66.999,455	64.130,370	367.961,600	381.433,524	0,1820827	0,1681298	1,0829886
ISSP	4.467,590,0	4.885,875,0	3.935,894,0	4.197,484,0	531,696,0	688,391,0	4.467,590,0	4.885,875,0	0,1190118	0,1408941	0,8446891
JPFA	34.012,965,0	36.742,561,0	26.804,578,0	29.616,563,0	7.208,387,0	7.125,998,0	34.012,965,0	36.742,561,0	0,2119305	0,1939439	1,0927412
LION	424.128,420	372.489,022	268.502,935	237.230,442	155.625,484	135.258,580	424.128,420	372.489,022	0,3669301	0,3631209	1,0104899
LMSH	240.029,648	177.788,235	225.148,051	184.715,494	14.881,597	-	240.029,648	177.788,235	0,0619989	-	-
MARK	325.472,602	361.544,998	180.359,260	205.122,192	145.113,341	156.422,805	325.472,602	361.544,998	0,4458547	0,4326510	1,0305170
MDKI	399.193,000	349.579,000	320.304,000	268.776,000	78.889,000	80.803,000	399.193,000	349.579,000	0,1976212	0,2311437	0,8549100
MOLI	1.190,490,0	1.122,522,0	787,342,0	772,140,0	403,147,8	350,382,2	1.190,490,0	1.122,522,0	0,3386402	0,3121338	1,0849004
SMBR	1.995,807,0	1.999,516,0	1.289,162,0	1.124,627,0	706,644,7	874,888,7	1.995,807,0	1.999,516,0	0,3540645	0,4375501	0,8091977
SRSN	600.986,872	684.464,392	458.091,261	511.519,472	142.895,611	172.944,920	600.986,872	684.464,392	0,2377682	0,2526719	0,9410153

Rumus 3

Kode	Informasi Perusahaan										AQI
	Aktiva Lancar		Aset Tetap Bersih		Hasil		Total Aset		Hasil		
	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	
ALKA	622.859,287	277.157,394	20.228,122	22.603,433	-643.087,408	-299.760,826	648.968,295	305.208,703	-0,990938098	-0,982150322	1,008
ALMI	2.115.994,105,157	1.701.281,476,100	644.184,195,044	644.735,905,720	-2.760.178,300,200	-2.346.017,381,819	2.781.666,374,017	2.376.281,796,928	-0,992275107	-0,987263962	1,005
BAJA	692.169,207,950	727.240,100,955	196.210,656,527	200.831,592,410	-888.379,864,476	-928.071,693,364	901.181,796,270	946.448,936,464	-0,985794285	-0,980582953	1,005
BTON	176.074,193,688	138.161,399,969	10.034,535,847	11.007,927,237	-186.108,729,534	-149.169,327,205	217.362,960,011	183.501,650,442	-0,856211792	-0,812904553	1,053
GDST	297.658,998,332	514.360,755,111	928.656,308,043	814.030,768,811	-1.226,315,306,374	-1.328,391,523,921	1.351,861,756,994	1.374,987,178,565	-0,907130703	-0,966111935	0,938
IMPC	1.220.137,554,014	1.200.668,597,438	757.379,485,281	742.160,252,895	-1.977,517,039,294	-1.942,828,850,332	2.370,198,817,803	2.294,677,493,483	-0,834325384	-0,846667497	0,985
INAI	1.053,375,131,067	860,749,259,575	227,489,647,951	226,998,517,718	-1.280,864,779,017	-1.087,747,777,292	1.400,683,598,096	1.213,916,545,120	-0,914456899	-0,89606471	1,020
INCI	191.492,982,970	145.540,638,781	174.915,334,612	135.918,981,861	-366,408,317,581	-281,459,620,641	391,362,697,956	303,788,390,330	-0,936237203	-0,926498937	1,010

ISSP	3.640.720.000	3.431.703.000	2.197.050.000	2.199.589.000	-5.837.769.999	-5.631.291.999	6.494.070.000	6.269.365.000	-0.89893857	-0.898223664	1,000
JPFA	12.415.809.000	11.189.325.000	7.935.353.000	6.511.332.000	-20.351.161.999	-17.700.656.999	23.038.028.000	19.959.548.000	-0.88337257	-0.886826545	0,996
LION	516.186.639.128	503.156.333.673	88.577.346.166	97.577.993.791	-604.763.985.293	-600.734.327.463	696.192.628.101	681.937.947.736	-0.868673354	-0.880922274	0,986
LMSH	91.588.263.964	89.570.023.525	53.554.909.787	55.856.775.347	-145.143.173.750	-145.426.798.871	160.027.280.153	161.163.426.840	-0.906990193	-0.902356085	1,005
MARK	162.149.436.873	133.906.065.456	150.750.138.714	89.201.366.653	-312.899.575.586	-223.107.432.108	318.080.326.465	227.599.575.294	-0.983712445	-0.980262954	1,003
MDKI	282.378.000.000	294.134.000.000	593.523.000.000	527.615.000.000	-875.900.999.999	-821.748.999.999	914.065.000.000	867.451.000.000	-0.958248046	-0.947314603	1,011
MOLI	1.087.918.253	877.871.951	707.897.980	581.541.540	-1.795.816.232	-1.459.413.490	1.868.245.599	1.517.616.676	-0.961231346	-0.961648296	0,999
SMBR	1.358.329.865	1.123.602.449	4.012.558.978	3.844.488.329	-5.370.888.842	-4.968.090.777	5.538.079.503	5.060.337.247	-0.969810715	-0.981770687	0,987
SRSN	448.247.260.000	422.532.126.000	224.257.888.000	211.756.440.000	-672.505.147.999	-634.288.565.999	686.777.211.000	652.726.454.000	-0.979218788	-0.971752504	1,007

Kode	Informasi Perusahaan										
	Aktiva Kancar		Aset Tetap Bersih		Hasil		Total Aset		Hasil		
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	
ALKA	586.263.457	622.859.287	16.739.396	20.228.122	-603.002.852	-643.087.408	604.824.614	648.968.295	-0.99698795	-0.990938098	1.006
ALMI	1.160.620.662.903	2.115.994.105.157	558.601.511.553	644.184.195.044	-1.719.222.174.455	-2.760.178.300.200	1.725.649.624.878	2.781.666.374.017	-0.996275344	-0.992275107	1.004
BAJA	636.445.607.431	692.169.207.950	191.224.692.945	196.210.656.527	-827.670.300.375	-888.379.864.476	836.870.774.001	901.181.796.270	-0.9890061	-0.985794285	1.003
BTON	189.163.251.018	176.074.193.688	8.842.386.839	10.034.535.847	-198.005.637.856	-186.108.729.534	230.561.123.774	217.362.960.011	-0.858798893	-0.856211792	1.003
GDST	597.839.130.021	297.638.998.332	1.063.118.620.711	928.656.308.043	-1.660.957.730.731	-1.226.315.306.374	1.758.578.169.995	13.518.617.569.994	-0.944489008	-0.09071307	10.41
IMPC	1.174.699.544.323	1.220.137.554.014	851.624.396.191	757.379.485.281	-2.026.323.940.513	-1.977.517.039.294	2.501.132.856.219	2.370.198.817.803	-0.810162457	-0.834325384	0.971
INAI	883.710.927.664	1.053.375.131.067	222.336.962.991	227.489.647.951	-1.106.047.890.654	-1.280.864.779.017	1.212.894.403.676	1.400.683.598.096	-0.911907819	-0.914456899	0.997
INCI	203.255.907.233	191.492.982.970	177.352.798.369	174.915.334.612	-380.608.705.601	-366.408.317.581	405.445.049.452	391.362.697.956	-0.938743009	-0.936237203	1.002
ISSP	3.547.289.000	3.640.720.000	2.128.844.000	2.197.050.000	-5.676.132.999	-5.837.769.999	6.424.307.000	6.494.070.000	-0.883512618	-0.89893857	0.982
JPFA	12.191.930.000	12.415.809.000	10.062.592.000	7.935.353.000	-22.254.521.999	-20.351.161.999	25.185.009.000	23.038.028.000	-0.883641614	-0.88337257	1.000
LION	503.134.003.908	516.186.639.128	78.832.191.819	88.577.346.166	-581.966.195.726	-604.763.985.293	688.017.892.312	696.192.628.101	-0.845859101	-0.868673354	0.973
LMSH	79.841.884.794	91.588.263.964	51.661.745.091	53.554.909.787	-131.503.629.884	-145.143.173.750	147.090.641.453	160.027.280.153	-0.894031249	-0.906990193	0.985
MARK	229.920.987.744	162.149.436.873	205.864.426.823	150.750.138.714	-435.785.414.566	-312.899.575.586	441.254.067.741	318.080.326.465	-0.987606566	-0.983712445	1.003
MDKI	296.904.000.000	282.378.000.000	592.584.000.000	593.523.000.000	-889.487.999.999	-875.900.999.999	923.795.000.000	914.065.000.000	-0.962862973	-0.958248046	1.004
MOLI	998.741.083	1.087.918.253	785.564.145	707.897.980	-1.784.305.227	-1.795.816.232	1.872.712.715	1.868.245.599	-0.952791751	-0.961231346	0.991
SMBR	1.071.983.297	1.358.329.865	4.171.966.909	4.012.558.978	-5.243.950.205	-5.370.888.842	5.571.270.204	5.538.079.503	-0.941248587	-0.969810715	0.97
SRSN	537.425.364.000	448.247.260.000	228.818.788.000	224.257.888.000	-766.244.151.999	-672.505.147.999	779.246.858.000	686.777.211.000	-0.983313752	-0.979218788	1.004

Rumus 4

Kode	Informasi		SGI 2018	Informasi		SGI 2019
	Penjual			Penjual		
	2018	2017		2019	2018	
ALKA	3.592.798.	1.932.783.	1.858872	2.218.385.	3.592.798.	0.617453
ALMI	4.422.880.456	3.484.905.171	1.269153	2.234.124.975	4.422.880.456	0.505128
BAJA	1.279.809.883	1.218.317.826	1.050472	1.072.625.592	1.279.809.883	0.838113
BTON	117.489.192	88.010.862.	1.334939	122.325.708	117.489.192	1.041165
GDST	1.556.287.984	1.404.063.752	1.108416	1.852.766.916	1.556.287.984	1.190503
IMPC	1.395.298.815	1.193.054.430	1.169518	1.495.759.701	1.395.298.815	1.071999
INAI	1.130.297.518	980.285.748	1.153028	1.216.136.763	1.130.297.518	1.075943
INCI	367.961.600	269.706.737	1.364302	381.433.524	367.961.600	1.036612
ISSP	4.467.590.000	3.662.810.000	1.219716	4.885.875.000	4.467.590.000	1.093626
JPFA	34.012.965.	29.602.688.	1.148982	36.742.561.	34.012.965.	1.080251
LION	424.128.420	349.690.796	1.212866	372.489.022	424.128.420	0.878245
LMSH	240.029.648	224.371.164	1.069788	177.788.235	240.029.648	0.740692
MARK	325.472.602	239.786.317	1.357344	361.544.998	325.472.602	1.110830
MDKI	399.193.000	368.174.000	1.084250	349.579.000	399.193.000	0.875714
MOLI	1.190.490.	1.132.232.	1.051453	1.122.522.	1.190.490.	0.942907
SMBR	1.995.807.	1.551.524.	1.286352	1.999.516.	1.995.807.	1.001858
SRSN	600.986.	521.481.7	1.152460	684.464.3	600.986.8	1.138900

Rumus 5

Kode	Informasi										DEP
	Depresia		Aset		Depresia		Hasil		Hasil		
	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	
ALKA	13.774.51	16.339.54	22.603.49	20.228.81	13.774.51	16.339.54	36.378.01	36.568.31	0.3786496	0.4468216	0.8474290
ALMI	1.558.894.278,4	1.737.988.710,4	644.735.905,7	644.184.195,0	1.558.894.278,4	1.737.988.710,4	2.203.630.183,7	2.382.172.905,4	0.7074210	0.7295811	0.9696260
BAJA	353.385.488,4	374.594.947,4	200.831.592,4	196.210.656,5	353.385.488,4	374.594.947,4	554.217.081,4	570.805.603,9	0.6376300	0.6562566	0.9716171
BTON	32.461.253,2	33.537.644,6	11.007.927,2	10.034.535,8	32.461.253,2	33.537.644,6	43.469.180,4	43.572.180,4	0.7467647	0.7697031	0.9701984
G DST	573.117.344,6	588.351.744,4	814.030.768,8	928.656.308,0	573.117.344,6	588.351.744,4	1.387.148.113,4	1.517.008.052,4	0.4131623	0.3878369	1.0652990
IMPC	298.352.276,0	346.637.312,4	742.160.252,8	757.379.485,2	298.352.276,0	346.637.312,4	1.040.512.528,8	1.104.016.797,7	0.2867351	0.3139782	0.9132347
INAI	231.003.040,5	247.116.685,8	226.998.517,7	227.489.647,9	231.003.040,5	247.116.685,8	458.001.558,2	474.606.333,8	0.5043717	0.5206771	0.9686841
INCI	124.113.384,0	125.356.164,8	135.918.981,8	174.915.334,6	124.384,0	125.356.164,8	136.043.365,9	300.271.499,4	0.9123075	0.4174760	2.1852929
ISSP	36.304.000,0	49.535.000,0	2.199.589.000,0	2.197.050.000,0	36.304.000,0	49.535.000,0	2.235.893.000,0	2.246.585.000,0	0.0162369	0.0220490	0.7364006
JPFA	4.598.887,0	5.293.030,0	7.935.353,0	6.511.332,0	4.598.887,0	5.293.030,0	12.534.240,0	11.804.362,0	0.3669059	0.4483961	0.8182629
LION	98.301.323,9	110.545.493,0	97.577.993,7	88.577.346,1	98.301.323,9	110.545.493,0	195.879.317,6	199.122.839,7	0.5018463	0.5551622	0.9039633
LMSH	33.103.931,5	36.151.306,1	55.856.775,3	53.554.909,7	33.103.931,5	36.151.306,1	88.960.706,9	89.706.215,9	0.3721185	0.4029966	0.9233787
MARK	38.932.626,5	47.624.572,1	89.201.366,6	150.750.138,7	38.932.626,5	47.624.572,1	128.133.993,1	198.374.710,8	0.3038430	0.2400738	1.2656235
MDKI	15.212,0	2.367,0	593.523,0	527.615,0	15.212,0	2.367,0	608.735,0	529.982,0	0.0249895	0.0044661	5.5952681
MOLI	72.952,0	125.534,0	581.541,5	707.897,9	72.952,0	125.534,0	654.493,5	833.431,9	0.1114632	0.1506221	0.7400151
SMBR	975.627,5	1.121.663,8	3.844.488,3	4.012.558,9	975.627,5	1.121.663,8	4.820.115,8	5.134.222,7	0.2024071	0.2184680	0.9264853
SRSN	234.838,0	246.568,4	211.756,4	224.257,8	234.838,0	246.568,4	446.594,5	470.826,3	0.5258418	0.5236930	1.0041031

Kode	Informasi										DEP
	Depresia		Aset		Depresia		Hasil		Hasil		
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	
ALKA	16.339,5	10.093,2	20.228,8	16.739,3	16.339,5	10.093,2	36.568,3	26.832,6	0.4468216	0.3761564	1.1878617
ALMI	1.737.988.710,4	1.744.058.738,8	644.184.195,0	558.601.511,1	1.737.988.710,4	1.744.058.738,8	2.382.172.905,4	2.302.660.249,9	0.7295811	0.7574103	0.9632575
BAJA	374.594.947,4	398.474.607,7	196.210.656,5	191.224.692,2	374.594.947,4	398.474.607,7	570.805.603,9	589.699.300,0	0.6562566	0.3327300	1.9723396
BTON	33.537.644,6	34.744.000,0	10.034.535,8	8.842.386,1	33.537.644,6	34.744.000,0	43.572.180,4	43.586.387,1	0.7697031	0.7971296	0.9655934
G DST	588.351.744,4	600.593.197,7	928.656.308,0	1.063.118.620,0	588.351.744,4	600.593.197,7	1.517.008.052,4	1.663.711.818,8	0.3878369	0.3609959	1.0743526
IMPC	346.637.312,4	397.097.190,0	757.379.485,2	851.624.396,6	346.637.312,4	397.097,6	1.104.016.797,7	852.021.493,3	0.3139782	0.4660647	0.6736795
INAI	247.116.685,8	262.323.074,4	227.489.647,9	222.336.962,2	247.116.685,8	262.323.074,4	474.606.333,8	484.660.037,7	0.5206771	0.5412517	0.9619871
INCI	125.356.164,8	126.444.322,2	174.915.334,6	177.352.798,8	125.356.164,8	126.444.322,2	300.271.499,4	303.797.120,0	0.4174760	0.4162130	1.0030345
ISSP	49.535.000,0	161.843.000,0	2.197.050.000,0	2.128.844.000,0	49.535.000,0	161.843.000,0	2.246.585.000,0	2.290.687.000,0	0.0220490	0.0706526	0.3120765
JPFA	1.445.000,0	1.425.000,0	7.935.353,0	10.062.592,0	1.445.000,0	1.425.000,0	9.380.353,0	11.487.592,0	0.1540451	0.1240468	1.2418318
LION	110.545.493,0	120.471.825,5	88.577.346,1	78.832.191,1	110.545.493,0	120.471.825,5	199.122.839,7	199.304.017,0	0.5551622	0.6044626	0.9184394
LMSH	36.151.306,1	38.342.792,2	53.554.909,7	51.661.745,5	36.151.306,1	38.342.792,2	89.706.215,9	90.004.537,7	0.4029966	0.4260091	0.9459805
MARK	47.624.572,1	57.265.536,6	150.750.138,7	205.864.426,6	47.624.572,1	57.265.536,6	198.374.710,8	263.129.963,3	0.2400738	0.2176321	1.1031174
MDKI	2.367,0	16.425,0	593.523,0	592.584,0	2.367,0	16.425,0	595.890,0	609.009,0	0.0039771	0.0269700	0.1472827
MOLI	125.534,0	204.066,3	707.897,9	785.564,1	125.534,0	204.066,3	833.431,9	989.630,4	0.1506221	0.2062045	0.7304541
SMBR	1.121.663,8	1.252.786,6	4.171.966,6	4.012.558,9	1.121.663,8	1.252.786,6	5.293.630,0	5.265.345,1	0.2118891	0.2379305	0.8905517
SRSN	246.568,4	260.321,6	224.257,8	228.818,7	246.568,4	260.321,6	470.826,3	489.140,4	0.5236930	0.5322023	0.9840117

Rumus 6

Kode	Informasi						SG
	SG&A		Penjual		Hasi		
	2018	2017	2018	2017	2018	2017	
ALKA	32.698.4	26.240.0	3.592.798.2	1.932.783.9	0.0091011	0.0135762	0.6703680
ALMI	116.503.819.	89.753.569.7	4.422.880.456.	3.484.905.171.	0.0263411	0.0257549	1.0227610
BAJA	-	-	1.279.809.883.	1.218.317.826.	-	-	0.9064419
BTON	8.527.310.6	7.718.920.8	117.489.192.	88.010.862.9	0.0725795	0.0877041	0.8275492
GDST	104.859.344.	101.522.975.	1.556.287.984.	1.404.063.752.	0.0673778	0.0723065	0.9318363
IMPC	258.553.053.	225.522.704.	1.395.298.815.	1.193.054.430.	0.1853029	0.1890296	0.9802851
INAI	90.094.045.	97.704.008.6	1.130.297.518.	980.285.748.	0.0797082	0.0996689	0.7997304
INCI	47.467.380.5	37.740.280.9	367.961.600.	269.706.737.	0.1290009	0.1399308	0.9218906
ISSP	260.147.0	314.365.0	4.467.590.0	3.662.810.0	0.0582298	0.0858261	0.6784622
JPFA	3.484.1	2.861.9	34.012.9	29.602.6	0.1024349	0.0966803	1.0595228
LION	141.485.987.	109.909.582.	424.128.420.	349.690.796.	0.3335923	0.3143050	1.0613648
LMSH	12.137.370.6	11.354.188.3	240.029.648.	224.371.164.	0.0505661	0.050604	0.9992419
MARK	34.593.575.8	23.076.872.9	325.472.602.	239.786.317.	0.1062872	0.0962393	1.104405
MDKI	43.551.0	34.420.0	399.193.0	368.174.0	0.1090976	0.0934884	1.1669640
MOLI	276.071.1	244.962.7	1.190.490.1	1.132.232.7	0.2318970	0.2163537	1.0718424
SMBR	458.351.0	285.210.5	1.995.807.5	1.551.524.9	0.2296569	0.1838259	1.2493171
SRSN	83.109.0	73.649.6	600.986.8	521.481.7	0.1382876	0.1412314	0.979156

Kode	Informasi						SGA
	SG&A		Penjualan		Hasil		
	2019	2018	2019	2018	2019	2018	
ALKA	41.195.111	32.698.467	2.218.385.509	3.592.798.233	0,01856986	0,009101114	2,04039426
ALMI	79.298.797.488	106.403.819.56	2.234.124.975.48	4.422.880.456.07	0,03549434	0,02405758	1,47539097
BAJA	-	-	1.072.625.592.33	1.279.809.883.69	-0,014391708	-0,012657938	1,13697097
BTON	10.377.333.258	8.527.310.698	122.325.708.57	117.489.192.06	0,084833625	0,072579533	1,168836739
GDST	120.031.217.83	104.859.344.20	1.852.766.916.97	1.556.287.984.16	0,064784845	0,067377854	0,961515417
IMPC	279.134.329.43	257.005.280.57	1.495.759.701.26	1.395.298.815.17	0,186617094	0,18419372	1,013156656
INAI	95.863.561.076	90.094.045.15	1.216.136.763.33	1.130.297.518.65	0,0788263	0,079708257	0,988935183
INCI	45.754.684.672	47.467.380.55	381.433.524.20	367.961.600.95	0,119954545	0,129000908	0,929873647
ISSP	297.598.000	260.147.000	4.885.875.000	4.467.590.000	0,060909868	0,058229829	1,046025193
JPFA	3.944.015	3.484.118	36.742.561	34.012.965	0,107341864	0,102434998	1,047902246
LION	129.485.349.10	141.485.987.87	372.489.022.92	424.128.420.72	0,347621919	0,333592329	1,042056093
LMSH	12.584.679.162	12.137.370.64	177.788.235.45	240.029.648.84	0,070784656	0,050566131	1,399843238
MARK	33.336.605.297	34.593.575.80	361.544.998.43	325.472.602.67	0,092205963	0,106287211	0,867517004
MDKI	46.081.000	43.551.000	349.579.000	399.193.000	0,131818559	0,109097604	1,208262634
MOLI	244.090.625	253.247.572	1.122.522.594	1.190.490.137	0,217448296	0,212725468	1,022201514
SMBR	651.624.898	458.347.064	1.995.516.771	1.995.807.528	0,326544436	0,229654943	1,421891606
SRSN	102.044.774	83.109.088	684.464.392	600.986.872	0,149087044	0,138287693	1,078093375

Rumus 7

Kode	Informasi										LVG
	Kewajiban Lancar		Total Hutang Jangka		Hasil		Total		Hasil		
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	
ALK	498.178.8	536.128.5	1.853.40	12.108.25	500.032.2	548.236.8	604.824.6	648.968.2	0.8267392	0.844782	0.978641
ALM	1.573.757.483	2.144.650.311	149.702.039	309.815.366	1.723.459.522	2.454.465.678	1.725.649.624	2.781.666.374	0.9987308	0.8823724	1.1318699
BAJ	748.332.823	811.365.493	14.350.756	13.294.954	762.683.580	824.660.447	836.870.774	901.181.796	0.9113516	0.9150877	0.9959172
BTO	41.766.036	30.419.618	4.560.990	3.788.112	46.327.027	34.207.731	230.561.123	217.362.960	0.2009316	0.1573760	1.2767610
GDS	759.246.184	382.679.320	81.941.364	73.206.033	841.187.548	455.885.354	1.758.578.169	1.351.861.756	0.4783338	0.3372277	1.4184296
IMP	479.079.545	342.328.901	613.765.478	655.646.584	1.092.845.023	997.975.486	2.501.132.856	2.370.198.817	0.4369400	0.4210513	1.0377356
INA	819.488.911	1.029.377.481	74.137.086	67.422.185	893.625.998	1.096.799.666	1.212.894.403	1.400.683.598	0.7367714	0.7830459	0.940904
INC	56.103.890	63.071.077	9.219.367	8.339.201	65.323.258	71.410.278	405.445.049	391.362.697	0.1611149	0.1824657	0.8829874
ISS	2.542.91	2.579.38	782.94	999.27	3.325.8	3.578.65	6.424.51	6.494.07	0.5176803	0.5510648	0.9394181
JPF	7.033.79	6.904.47	6.703.04	5.918.74	13.736.8	12.823.21	25.185.00	23.038.02	0.5454372	0.5566109	0.9799253
LIO	131.795.209	146.900.045	87.523.052	74.122.021	219.318.262	221.022.066	688.017.892	696.192.628	0.3187682	0.3174725	1.0040812
LMS	21.455.055	17.303.304	12.000.121	10.031.766	33.455.177	27.335.071	147.090.644	160.027.280	0.2274459	0.1708150	1.3315335
MAR	75.173.239	73.075.412	67.057.749	7.267.044	142.230.988	80.342.456	441.254.067	318.080.326	0.3223335	0.2525854	1.2761367
MDK	42.109.000	40.242.000	47.288.000	42.371.000	89.397.000	82.613.000	923.795.000	914.065.000	0.096771	0.0903797	1.0707202
MOL	468.447.9	456.061.4	223.475.8	249.218.3	691.923.8	705.279.7	1.872.712.7	1.868.245.5	0.369476	0.3775091	0.9787228
SMB	468.526.3	636.408.2	1.620.450	1.428.000	2.088.977	2.064.408	5.571.270	5.538.079	0.3749552	0.3727661	1.0058726
SRS	217.673.7	182.749.2	46.972.5	26.239.9	264.646.2	208.989.1	779.246.8	686.777.2	0.3396180	0.3043042	1.1160478

Kode	Informasi										LVG
	Kewajiban Lancar		Total Hutang Jangka		Hasil		Total		Hasil		
	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	
ALK	536.128.55	213.515.57	12.108.25	13.202.25	548.236.81	226.717.82	648.968.29	305.208.70	0.8447821	0.7428283	1.1372500
ALM	2.144.650.311	1.747.767.173	309.815.366	249.644.071	2.454.465.678	1.997.411.244	2.781.666.374	2.376.281.796	0.8823724	0.8405616	1.0497415
BAJ	811.365.493	760.156.840	13.294.954	14.275.886	824.660.447	774.432.726	901.181.796	946.448.936	0.9150877	0.8182509	1.1183461
BTO	30.419.618	25.235.541	3.788.112	3.627.177	34.207.731	28.862.718	217.362.960	183.501.650	0.1573760	0.1572860	1.0005561
GDS	382.679.320	282.074.517	73.206.033	75.854.842	455.885.354	357.929.359	1.351.861.756	1.374.987.178	0.3372279	0.2603146	1.2954620
IMP	342.328.901	333.004.593	655.646.584	672.651.930	997.975.486	1.005.656.523	2.370.198.817	2.294.677.493	0.4210513	0.4382561	0.9607426
INA	1.029.377.481	867.251.288	67.422.185	69.260.585	1.096.799.666	936.511.874	1.400.683.598	1.213.916.545	0.7830459	0.7714796	1.0149924
INC	63.071.077	28.527.518	8.339.201	6.881.047	71.410.278	35.408.565	391.362.697	303.788.390	0.1824657	0.1165567	1.5654678
ISSP	2.579.38	2.279.71	999.27	1.148.71	3.578.65	3.428.42	6.494.07	6.269.36	0.5510648	0.5468534	1.0077011
JPF	6.904.47	4.769.64	5.918.74	6.527.86	12.823.21	11.297.50	23.038.02	19.959.54	0.5566109	0.5660202	0.9833764
LIO	146.900.045	153.806.819	74.122.021	75.824.040	221.022.066	229.630.859	696.192.628	681.937.947	0.3174725	0.3367327	0.9428027
LMS	17.303.304	20.918.453	10.031.766	10.622.970	27.335.071	31.541.423	160.027.280	161.163.426	0.1708150	0.1957108	0.8727932
MARK	73.075.412	54.785.566	7.267.044	5.970.143	80.342.456	60.755.709	318.080.326	227.599.575	0.2525854	0.2669412	0.9462214
MDK	40.242.000	66.077.000	42.371.000	38.911.000	82.613.000	104.988.000	914.065.000	867.451.000	0.0903797	0.1210304	0.7467523
MOL	456.061.43	410.428.67	249.218.33	38.890.10	705.279.76	449.318.78	1.868.245.5	1.517.616.67	0.3775091	0.2960686	1.2750276
SMB	636.408.21	668.827.96	1.428.000	978.649	2.064.408	1.647.477	5.538.079	5.060.337	0.3727661	0.3255667	1.1449761
SRSN	182.749.22	198.217.02	26.239.97	39.003.53	208.989.19	237.220.55	686.777.21	652.726.45	0.3043042	0.3634302	0.8373111

Variabel						
	Jumlah Dewan		Kepemilikan		Jumlah Komite	
	201	201	201	201	2018	2019
AL	3	3	0.0118188	0.0078792	3	3
AL	2	2	1.675389	1.6655519	3	3
BAJ	2	2	73.918222	73.913777	3	3
BTO	1	1	89.444444	89.444444	3	3
GDS	2	2	86.949434	86.949434	3	3
IMP	1	1	1.7141408	1.718278	3	3
IN	2	2	0.9332544	0.9947443	3	3
IN	3	3	133.61501	133.73015	3	3
ISS	4	4	0.0027831	0.0027831	3	3
JPF	3	3	1.4329739	1.4282644	3	3
LIO	3	3	0.2566517	0.2566517	3	3
LMS	2	2	20.648958	20.648958	3	3
MAR	1	1	4.630401	4.9839563	3	3
MD	3	3	9.9532312	10.061959	3	3
MO	4	4	24.619999	21.871903	3	3
SMB	5	3	0.0052208	0.0052208	3	3
SRS	4	4	29.030421	27.928285	3	3

Variabel Dependen (Y)				
Kode	Frau		Kategori	
	2018	2019	2018	2019
ALK	-1,232	-4,913	0	1
AL	-3,715	-4,382	1	1
BAJ	-3,603	-3,579	1	1
BTO	-2,786	-2,771	1	1
GDS	135,28	0,936	1	0
IMP	-2,084	-2,339	0	1
INA	-2,49	-1,940	1	0
INC	-2,086	-2,030	0	0
ISS	-2,008	-2,636	0	1
JPF	-2,129	-2,027	0	0
LIO	-2,265	-2,504	1	1
LMS	135,02	-4,298	1	1
MARK	-1,483	-1,662	0	0
MD	-1,762	-2,291	0	1
MO	-2,082	-2,319	0	1
SMBR	-2,308	-2,570	1	1
SRS	-1,943	-2,025	0	0

8

8

Keterangan:					
1. kode (0) ,perusahaan kategori <i>non fraud</i>					
2. kode (1) ,perusahaan kategori <i>fraud</i>					
Catatan:					
Jika $> -2,22$ maka dikatakan					
<i>manipulator</i>					
Jika $< -2,22$ maka dikatakan non manipulator					
Hanya ada 4 perusahaan yang tidak ada indikasi kecurangan.					

Uji Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Jumlah Dewan Komisaris (X1)	34	2	5	3.65	0.812
Kepemilikan Manajerial (X2)	34	0.003	133.730	28.07212	40.756187
Jumlah Komite Audit (X3)	34	2	3	2.94	0.239
Fraud	34	-4.913	135.283	5.67585	32.871861
Valid N (listwise)	34				

Sumber data: Hasil olah data SPSS

Logistic

Regression

Dependent Variable

E
n
c
o
d
i
n
g

Original	
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Block 0: Beginning Block

**Classification
Table
a,b**

Observed	Predicted
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Step 0	Fraud	Non				Percentag
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- a. Constant is included in the model.
- b. The cut value is .500

Variables in the Equation

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Wald (step 0) mirip uji F pd regresi linier hasilnya sig/p= 0,494 > 0,05 tidak ada pengaruh scr simultan

Variables not in the Equation

Step 0	Variables				
	x				
	1				

Block 1: Method = Enter

Omnibus Tests of Model Coefficients

Step 1	Step				
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Model Summary

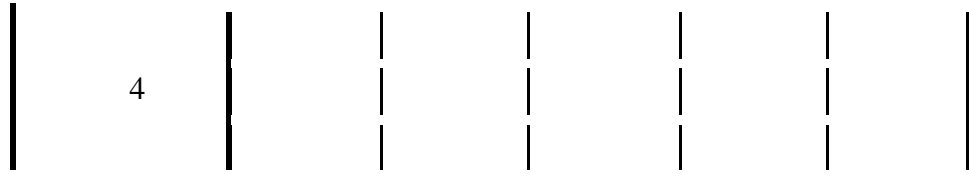
	Cox & Snell R	Nagelkerke R

a. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

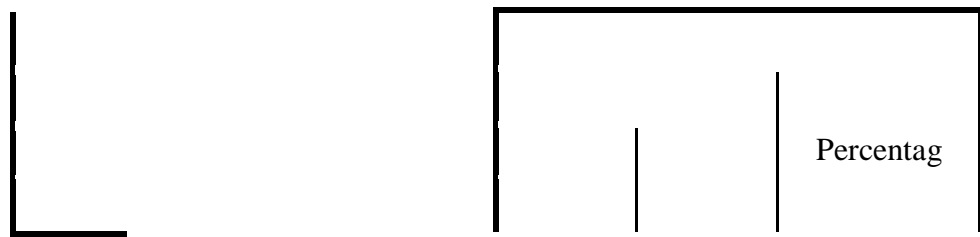
Hosmer and Lemeshow Test

Contingency Table for Hosmer and Lemeshow Test

Step 1	1				
	2				
	3				



**Classificati
on Table^a**



Frau				
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a. The cut value is .500

**Variables
in the
Equation**

Step	1 ^a						
	x						
	1						

a. Variable(s) entered on step 1: x1, x2, x3.

Wald step 1 mirip uji t, hasilnya jga tidak ada yang signifikan karena nilai sig/p >

0,05