

## Scan Penentuan dosen Pembimbing

Universitas P3M Malangkuçewara (P3M)

**STIE MALANGKUÇEWARA**  
Abm School of Economics

Terakreditasi "A" AKUNTANSI, GABRIK, DAN PIAKAL di 2014  
Terakreditasi "A" MANAJEMEN, 25/5/2016/PE-FAK-VEGON/2013

**Penetapan Dosen Pembimbing Skripsi**  
Semester GENAP Tahun Akademik 2016/2017  
Nomor : 0908/BAAK/X/2016

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçewara Malang menetapkan :

Nama : Dra. SRI YATI, MM  
Sebagai : Dosen Pembimbing 1  
Nama : ---  
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : ITA NUR RAMADHANI  
Nomor Pokok : K.2013.5.32448  
Skripsi yang diajukan  
Bidang Kajian : MANAJEMEN KEUANGAN  
Pokok Bahasan : STRUKTUR MODAL  
Tempat/Obyek : -  
Judul Skripsi : -

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.  
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang  
Pada Tanggal : 22/03/2017  
Ketua Program Studi Manajemen,


  
Dra. LINDANANTY, MM.  
NIK-P.3M : 202.710.194








Jalan Terusan Candi Kelasan  
Malang - Indonesia (65142)      Telp. 62 341 491813 (Hunting)  
Fax 62 341 495619      <http://www.stie-mce.ac.id>  
e-mail: info@stie-mce.ac.id


MCE

## Scan Kartu Bimbingan I sd III


**STIE Malangkeççwara**  
 (Accounting Business Management)  
 Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

**KARTU BIMBINGAN SKRIPSI**  
**BAB I s.d. BAB III**

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : Maret			
31/3/2017		Konsultasi judul.	
Bulan : April			
5/4/2017		Revisi judul.	
12/4/2017		Revisi judul	
20/4/2017		Ace judul	
Bulan : Mei			
7/5/2017		Konsultasi Bab 1,2,3	
8/5/2017		Sempro	
Bulan : Juni			
14/6/2017	1,2,3	Revisi	
Bulan : Juli			
31/7/2017		Ace Bab I, II, III	

Dosen Pembimbing 1  
 31/7/2017.  
 Dra Suiyati, MM

Dosen Pembimbing 2  
 \_\_\_\_\_

**Catatan:**  
 Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

1. Ide/inovasi penelitian
2. Pemahaman konsep/teori
3. Pemahaman Metodologi
4. Kemampuan Analisis
5. Rutinitas Pembimbingan



## Scan Penentuan dosen Pembimbing

Perkumpulan Pengelola Pendidikan Malangkuçeçwara (P3.M)

**STIE MALANGKUÇEÇWARA**  
d/b ABM School of Economics

Tera krediasi "A", AKUNTANSI, 05B/SK/BAN-PT/Akred/S/II/2014  
Tera krediasi "A", MANAJEMEN, 257/SK/BAN-PT/Ak-VI/S/II/2013

**Penetapan Dosen Pembimbing Skripsi**  
Semester GENAP Tahun Akademik 2016/2017  
Nomor : 0908/BAAK/XI/2016

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçeçwara Malang menetapkan :

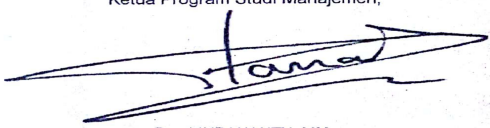
Nama : Dra. SRI YATI, MM  
Sebagai : Dosen Pembimbing 1  
Nama : ---  
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : ITA NUR RAMADHANI  
Nomor Pokok : K.2013.5.32448  
Skripsi yang diajukan  
Bidang Kajian : PEMERIKSAAN MANAJEMEN  
Pokok Bahasan : FRAUD AUDITING  
Tempat/Obyek : POJOK GALERI INVESTASI BEI STIE MALANGKUÇEÇWARA  
Judul Skripsi : PENGARUH FINANCIAL STABILITY, EXTERNAL PRESSURE FINANCIAL TARGETS, NATURE OF INDUSTRY PADA FINANCIAL STATEMENT FRAUD DALAM PERSPEKTIF FRAUD TRIANGLE PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.  
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang  
Pada Tanggal : 03/08/2017  
Ketua Program Studi Manajemen,



Dra. LINDANANTY, MM.  
NIK-P.3M : 202.710.194

Jalan Terusan Candi Kolosan  
Malang - Indonesia (65142)

Telp. 62 341 491813 (Hunting)  
Fax 62 341 495619

<http://www.stie-mce.ac.id>  
e-mail: [info@stie-mce.ac.id](mailto:info@stie-mce.ac.id)

## Scan Kartu Bimbingan IV sd V



# STIE Malangkuççwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI  
BAB IV s.d. BAB V

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : Juli			
7/15	4-5	Konsultasi Bab 4	
7/21	4-5	Revisi	
Bulan : Agustus			
8/1	4-5	Revisi	
8/2	4-5	Konsultasi	
8/4		Demanda hasil	
8/7	4-5	ace	
Bulan :			
Bulan :			
Bulan :			

Dosen Pembimbing 1

Dosen Pembimbing 2

Dosen Pembimbing 1, uhm.

**Catatan:**

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan

MCE

## Lampiran 1

Daftar Nama Perusahaan Pertambangan yang Terdaftar  
di Bursa Efek Indonesia

### Sub Sektor Batu Bara

No	Kode Saham	Nama Emitmen
1	ADRO	Adaro Energy Tbk
2	ARII	Atlas Resources Tbk
3	ATPK	ATPK Resources Tbk
4	BORN	Borneo Lumbung Energy & Metal Tbk
5	BRAU	Berau Coal Energy Tbk
6	BSSR	ATPK Resources Tbk
7	BUMI	Bumi Resources Tbk
8	BYAN	Bayan Resources Tbk
9	DEWA	Darma Henwa Tbk
10	DOID	Delta Dunia Makmur Tbk
11	GEMS	Golden Energy Mines Tbk
12	GTBO	Garda Tujuh Buana Tbk
13	HRUM	Harum Energy Tbk
14	ITMG	Indo Tambangraya Megah Tbk
15	KKGI	Resource Alam Indonesia Tbk
16	MBAP	Mitrabara Adiperdana Tbk
17	MYOH	Myoh Technology Tbk
18	PKPK	Perdana Karya Perkasa
19	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk
20	PTRO	Petroses Tbk
21	SMMT	GOLDEN EAGLE ENERGY Tbk
22	TKGA	Permata Prima Sakti Tbk
23	TOBA	Toba Bara Sejahtera Tbk

**Sub Sektor Minyak dan Gas Bumi**

No	Kode Saham	Nama Emiten
1	ARTI	Ratu Prabu Energi Tbk
2	BIPI	Benakat Petroleum Energy Tbk
3	ELSA	Elnusa Tbk
4	ENRG	Energi Mega Persada Tbk
5	ESSA	Surya Esa Perkasa Tbk
6	MEDC	Medco Energi International Tbk
7	RUIS	Radiant Utama Interinsco Tbk

**Sub Sektor Logam dan Mineral Lainnya**

No	Kode Saham	Nama Emiten
1	ANTM	Aneka Tambang (Persero) Tbk
2	CITA	Cita Mineral Investindo Tbk
3	CKRA	Cakra Mineral Tbk
4	DKFT	Central Omega Resources Tbk
5	INCO	Vale Indonesia Tbk
6	MDKA	
7	PSAB	J Resources Asia Pasifik Tbk
8	SMRU	SMR Utama Tbk
9	TINS	Timah (Persero) Tbk

**Sub Sektor Batu Batuan**

No	Kode Saham	Nama Emiten
1	CTTH	Citatah Tbk
2	MITI	Mitra Investindo Tbk



## Lampiran 2

No.	KODE	Net Receivable			Sales		
		2.014	2.015	2.016	2.014	2.015	2.016
1	ADRO	3.826.504.000.000	2.622.339.800.000	2.654.245.200.000	41.568.488.400.000	33.387.386.400.000	31.453.766.400.000
2	ANTM	1.098.938.304.000	578.144.630.000	990.484.826.000	9.420.630.933.000	10.531.504.802.000	9.106.260.754.000
3	ARII	450.400.800.000	339.623.000.000	300.749.600.000	515.471.200.000	379.782.800.000	155.989.400.000
4	ARTI	246.766.906.663	199.125.248.396	247.828.466.476	357.566.721.199	225.794.233.032	210.140.743.548
5	BUMI	8.651.804.349.400	6.919.222.566.200	6.861.703.052.800	829.841.297.000	542.787.609.200	313.190.548.600
6	BYAN	701.694.577.800	754.877.971.800	819.973.496.800	11.098.683.222.800	6.231.099.468.200	7.443.484.541.400
7	CITA	10.040.573.744	28.262.175.114	184.147.634.106	167.877.150.565	13.903.396.540	486.325.886.446
8	CKRA	228.930.187.988	240.146.935.375	215.018.285.105	30.592.100.041	22.100.704.269	77.251.405.940
9	CTTH	59.163.720.524	82.358.712.846	90.766.069.522	206.226.258.734	220.748.167.038	276.137.623.717
10	DEWA	777.175.893.400	817.787.018.800	701.825.455.600	3.144.499.234.800	3.217.661.238.200	3.471.879.566.000
11	DKFT	103.702.812.249	292.381.345.095	83.928.160.243	000	000	000
12	DOID	1.942.537.123.800	1.865.545.561.200	1.961.032.648.000	8.139.515.877.200	7.579.244.859.200	8.190.506.280.800
13	ESSA	121.890.353.000	105.631.262.000	104.700.002.200	535.102.695.800	542.704.207.600	389.689.152.000
14	GEMS	549.637.809.800	1.199.791.418.200	1.045.484.817.000	5.841.777.315.400	4.732.692.440.200	5.150.153.802.400
15	HRUM	428.800.000.000	140.678.466.200	326.933.990.600	6.400.428.394.000	3.341.006.576.600	2.909.429.346.200
16	INCO	1.242.260.400.000	1.047.880.000.000	1.959.080.000.000	13.910.298.800.000	10.582.583.000.000	7.827.516.200.000
17	ITMG	2.490.671.400.000	1.591.424.200.000	1.795.412.400.000	26.031.577.000.000	21.298.080.600.000	18.324.473.200.000
18	KKGI	94.632.475.000	120.954.497.000	121.111.759.400	1.819.276.379.600	1.487.554.636.000	1.241.330.761.600
19	MBAP	255.117.079.200	470.582.754.400	359.790.212.709	1.726.163.705.800	2.936.122.347.200	2.507.887.988.000
20	MEDC	2.866.021.788.200	2.966.290.852.600	7.287.191.765.400	10.059.788.954.600	7.708.697.890.800	8.044.714.495.200
21	MITI	43.175.368.195	64.940.014.620	29.572.818.368	17.965.474.918	31.375.452.390	23.847.470.324
22	MYOH	268.027.416.400	229.249.223.400	228.660.454.200	3.410.230.387.000	3.032.853.275.600	2.547.426.497.000
23	PKPK	66.132.367.000	13.309.440.000	10.736.400.000	76.405.000.000	19.798.817.000	8.402.374.000
24	PSAB	30.814.961.600	24.737.994.600	60.791.860.400	1.422.149.865.800	2.084.115.668.000	1.470.740.342.800
25	PTBA	1.439.401.000.000	1.595.580.000.000	2.285.065.000.000	13.077.962.000.000	13.845.199.000.000	14.058.869.000.000
26	PTRO	1.042.332.400.000	686.562.400.000	711.808.000.000	4.662.771.200.000	2.771.575.600.000	2.805.558.000.000
27	SMMT	7.933.835.655	5.086.438.823	2.695.233.792	8.932.749.050	28.770.043.945	56.064.913.975
28	SMRU	310.943.797.400	502.296.360.200	499.416.204.400	371.065.215.600	526.677.325.200	576.503.228.600
29	TINS	1.484.321.000.000	483.463.000.000	859.412.000.000	7.518.010.000.000	6.874.192.000.000	6.968.294.000.000
30	TOBA	231.397.029.000	355.468.339.200	103.180.000.000	6.699.539.602.800	4.672.073.252.200	3.460.839.453.400

No.	KODE	COGS			Total Asset		
		2.014	2.015	2.016	2.014	2.015	2.016
1	ADRO	(32.580.907.400.000)	(26.678.475.400.000)	(22.870.704.600.000)	85.947.600.000.000	79.845.628.600.000	87.398.243.800.000
2	ANTM	(8.627.269.773.000)	(10.336.364.157.000)	(8.254.466.187.000)	22.004.083.680.000	30.356.850.890.000	29.981.535.812.000
3	ARII	(636.995.800.000)	(483.512.200.000)	(280.783.600.000)	4.544.596.600.000	4.709.885.600.000	4.423.541.000.000
4	ARTI	(164.455.883.618)	(111.325.711.017)	(108.499.133.242)	1.773.521.719.078	2.449.292.815.368	2.616.795.546.996
5	BUMI	(69.359.190.600)	000	000	61.693.509.469.600	45.483.301.857.200	41.569.395.580.000
6	BYAN	(9.798.546.789.000)	(4.585.937.020.400)	(4.624.010.855.800)	15.566.194.607.600	12.567.213.155.200	11.050.801.257.400
7	CITA	(106.671.205.897)	(11.034.528.360)	(354.101.885.377)	2.819.411.936.218	2.795.962.339.721	2.726.213.720.854
8	CKRA	(38.439.100.906)	(19.539.907.975)	(84.110.408.082)	997.192.679.441	982.635.337.920	905.470.548.516
9	CTTH	(139.342.091.595)	(146.854.144.007)	(175.270.185.854)	365.266.002.653	605.667.034.867	615.962.000.265
10	DEWA	(2.972.695.449.600)	(2.897.377.131.600)	(3.259.293.939.400)	4.767.897.282.000	4.997.864.088.800	5.109.952.060.400
11	DKFT	000	000	000	1.191.603.649.353	1.363.051.086.590	1.876.253.284.461
12	DOID	(6.495.775.397.200)	(5.893.048.167.600)	(5.994.570.011.400)	14.520.627.420.800	11.146.067.217.400	11.822.494.433.600
13	ESSA	(196.050.361.600)	(313.816.409.000)	(257.556.495.600)	1.870.529.503.600	3.723.135.488.800	8.967.514.607.200
14	GEMS	(3.874.882.757.000)	(3.255.373.246.800)	(3.298.249.441.200)	4.229.569.179.400	4.953.541.753.000	5.060.778.000.000
15	HRUM	(5.235.943.858.600)	(2.726.748.861.400)	(1.998.384.772.800)	5.953.091.839.000	5.100.763.667.000	5.539.102.430.200
16	INCO	(9.801.028.000.000)	(8.996.612.600.000)	(7.370.241.200.000)	31.278.146.000.000	30.674.757.400.000	29.821.592.800.000
17	ITMG	(20.552.035.600.000)	(16.604.985.200.000)	(13.893.106.600.000)	17.560.619.600.000	15.790.064.200.000	16.211.212.800.000
18	KKGI	(1.520.501.685.000)	(1.132.825.869.600)	(921.616.101.400)	1.423.481.799.000	1.320.457.105.000	1.322.697.250.000
19	MBAP	(1.380.444.483.000)	(1.907.281.214.600)	(1.597.189.885.000)	1.076.790.473.200	1.462.784.588.600	1.559.435.170.600
20	MEDC	(6.428.971.439.200)	(4.796.972.588.600)	(4.686.975.539.600)	35.748.020.582.000	38.991.438.295.200	48.201.550.080.200
21	MITI	(17.809.005.478)	(62.994.345.033)	(24.226.241.199)	362.678.809.663	248.928.487.814	229.448.521.647
22	MYOH	(2.902.781.110.400)	(2.466.423.992.800)	(2.065.828.433.400)	2.187.837.698.000	2.160.518.300.600	1.973.207.110.800
23	PKPK	(81.642.000.000)	(56.459.693.000)	(11.299.035.000)	303.837.000.000	170.598.564.000	157.702.767.000
24	PSAB	(2.030.328.188.600)	(1.845.676.094.800)	(1.291.109.202.200)	2.645.337.429.400	3.369.279.263.400	3.592.171.205.200
25	PTBA	(9.155.696.000.000)	(9.593.903.000.000)	(9.657.400.000.000)	14.860.611.000.000	16.894.043.000.000	18.576.774.000.000
26	PTRO	(3.769.312.800.000)	(2.381.059.400.000)	(2.338.313.400.000)	6.267.608.800.000	5.699.931.200.000	5.271.895.000.000
27	SMMT	(5.183.080.610)	(28.547.578.518)	(51.985.933.908)	724.974.385.620	712.785.113.458	636.742.340.559
28	SMRU	(284.486.113.800)	(500.819.398.800)	(548.031.123.000)	2.827.715.436.000	2.574.756.909.200	2.417.697.304.800
29	TINS	(5.902.716.000.000)	(6.188.183.000.000)	(5.873.406.000.000)	9.843.818.000.000	9.279.683.000.000	9.548.631.000.000
30	TOBA	(5.544.443.429.000)	(3.727.063.873.000)	(2.746.782.933.400)	4.029.926.157.200	3.783.779.935.800	2.701.281.330.600



No.	KODE	Current Asset			Prepaid Expense		
		2.014	2.015	2.016	2.014	2.015	2.016
1	ADRO	17.039.868.800.000	14.639.754.600.000	21.342.381.000.000	1.078.056.800.000	1.113.097.800.000	1.375.027.600.000
2	ANTM	6.343.109.936.000	11.252.826.560.000	10.630.221.568.000	72.758.669.000	76.226.751.000	85.572.258.000
3	ARII	649.766.000.000	537.152.400.000	488.376.400.000	7.571.000.000	7.035.000.000	3.309.800.000
4	ARTI	489.123.168.778	757.255.533.491	834.749.278.253	112.763.259.529	521.503.463.293	535.018.684.996
5	BUMI	10.246.640.310.000	7.262.293.158.400	7.090.572.748.000	1.530.936.600	705.362.600	11.217.113.200
6	BYAN	4.331.416.040.200	3.772.888.000.400	3.001.732.968.200	71.903.596.000	73.503.984.800	170.677.783.200
7	CITA	1.130.395.943.638	708.452.773.900	814.627.947.529	12.292.355.769	10.691.668.363	15.568.181.540
8	CKRA	262.248.493.195	271.966.340.661	236.531.695.884	12.031.199.614	3.588.266.803	10.066.855.949
9	CTTH	274.529.892.516	319.565.858.417	331.400.000.000	1.133.333.333	1.428.571.424	857.142.848
10	DEWA	2.154.605.175.400	1.729.252.218.200	1.806.131.756.800	4.292.288.000	6.357.549.600	6.782.209.000
11	DKFT	753.229.759.765	837.886.639.462	516.295.688.919	54.475.302.538	98.244.689	1.389.517.703
12	DOID	4.045.540.359.800	4.125.082.599.000	4.010.459.655.600	324.873.218.000	294.917.008.800	342.092.057.200
13	ESSA	354.578.981.200	1.387.009.210.000	5.117.570.724.200	58.546.141.000	6.435.283.000	14.739.115.600
14	GEMS	1.893.451.570.400	2.622.877.287.400	2.725.716.766.600	364.221.380.000	623.378.867.400	789.577.714.000
15	HRUM	3.764.532.926.200	3.021.030.428.800	3.593.531.854.600	19.052.414.800	7.537.821.600	11.330.571.000
16	INCO	8.327.215.600.000	8.039.477.400.000	8.028.663.600.000	891.327.800.000	1.288.838.800.000	1.398.879.600.000
17	ITMG	7.632.010.200.000	6.865.061.200.000	7.222.653.600.000	103.233.600.000	112.091.000.000	101.719.400.000
18	KKGI	562.369.002.400	517.356.459.400	529.709.865.800	27.701.163.400	22.901.873.000	18.364.512.400
19	MBAP	591.581.243.600	919.418.340.600	1.025.712.755.200	591.581.243.600	919.418.340.600	755.499.792.100
20	MEDC	10.106.519.337.400	14.001.167.898.400	15.199.094.519.000	45.474.240.000	47.413.447.800	63.532.307.800
21	MITI	145.110.640.550	218.248.731.350	205.138.864.713	4.115.600.314	4.060.009.407	1.773.287.492
22	MYOH	1.096.487.964.000	1.143.432.639.600	1.126.380.804.600	11.583.027.000	21.952.603.600	23.562.198.200
23	PKPK	187.189.000.000	69.563.977.000	61.433.458.000	12.175.371.000	11.873.529.000	10.668.776.000
24	PSAB	450.430.427.400	341.632.531.000	571.818.950.400	64.138.322.800	214.043.560.000	130.007.188.600
25	PTBA	7.416.805.000.000	7.598.476.000.000	8.349.927.000.000	131.429.000.000	297.494.000.000	173.145.000.000
26	PTRO	2.351.740.200.000	1.891.905.800.000	1.979.662.400.000	44.662.200.000	39.047.600.000	43.670.600.000
27	SMMT	160.663.317.659	127.208.165.566	21.670.034.777	147.507.965	183.066.335	309.840.762
28	SMRU	697.307.015.800	777.707.015.800	652.195.996.200	7.834.310.000	13.116.174.600	5.333.066.000
29	TINS	6.497.516.000.000	5.444.199.000.000	5.237.907.000.000	797.027.000.000	1.036.483.000.000	803.726.000.000
30	TOBA	1.494.029.730.400	1.293.222.958.400	947.027.848.000	18.761.460.600	15.866.176.200	22.212.646.680

No.	KODE	Depreciation			Sales General & Administrativ Expensive		
		2.014	2.015	2.016	2.014	2.015	2.016
1	ADRO	1.708.205.200.000	4.335.543.200.000	4.481.522.800.000	(2.186.772.800.000)	(1.782.334.000.000)	(27.144.983.000.000)
2	ANTM	1.285.279.242.000	1.214.170.445.000	883.967.110.000	(783.695.715.000)	(776.280.373.000)	(707.278.248.000)
3	ARI	382.261.800.000	483.083.400.000	497.662.600.000	(163.118.200.000)	(156.605.800.000)	(115.387.400.000)
4	ARTI	182.281.318.485	203.536.298.503	236.368.498.576	(56.548.332.184)	(73.272.448.221)	(62.938.663.733)
5	BUMI	2.909.702.465.000	3.031.951.924.600	3.005.182.222.000	(1.747.214.502.800)	(668.409.929.200)	(385.361.153.000)
6	BYAN	5.328.862.205.600	5.823.236.512.600	6.355.992.828.200	(393.303.828.800)	(406.712.136.800)	(348.184.541.400)
7	CITA	931.064.370.133	1.032.514.875.971	947.277.262.237	(59.366.684.593)	(66.198.912.332)	(55.534.046.242)
8	CKRA	18.241.870.283	23.169.667.323	14.688.092.004	(13.742.448.609)	(11.224.194.207)	(6.563.670.714)
9	CTTH	202.190.917.137	210.702.741.776	218.929.319.944	(25.860.915.026)	(25.126.411.773)	(30.154.359.211)
10	DEWA	2.775.788.908.400	2.999.006.095.000	3.227.977.402.400	(157.795.385.000)	(144.939.719.800)	(145.472.021.400)
11	DKFT	47.579.376.454	62.674.941.370	76.077.945.471	(95.783.979.582)	(87.666.310.531)	(77.341.814.982)
12	DOID	11.687.137.603.200	12.632.334.743.200	13.198.154.486.800	(567.270.990.400)	(512.870.822.800)	(558.146.180.000)
13	ESSA	284.946.899.600	000	57.485.785.600	(127.857.064.800)	(97.367.428.400)	(73.535.796.400)
14	GEMS	156.983.211.000	210.899.719.000	271.518.438.000	(503.055.858.800)	(457.966.708.000)	(421.936.654.000)
15	HRUM	785.882.556.800	906.262.609.200	1.023.698.547.600	(317.508.484.200)	(299.414.879.600)	(264.872.319.400)
16	INCO	1.636.850.200.000	1.626.331.200.000	1.654.484.600.000	(193.817.600.000)	(154.930.800.000)	(162.555.400.000)
17	ITMG	6.673.119.600.000	7.047.073.400.000	7.722.165.400.000	(351.200.600.000)	(301.727.800.000)	(304.943.800.000)
18	KKGI	158.510.154.400	172.995.929.600	192.837.899.200	(80.699.155.000)	(77.485.339.200)	(85.350.268.200)
19	MBAP	365.987.553.600	390.817.566.000	403.232.572.200	(90.626.317.200)	(84.046.300.800)	(87.336.309.000)
20	MEDC	968.348.628.200	1.131.947.807.800	247.701.720.200	(1.544.583.454.800)	(1.501.597.527.800)	(1.310.082.624.000)
21	MITI	53.562.454.644	2.376.306.946	2.626.899.691	(17.222.972.124)	(18.901.249.091)	(15.140.769.086)
22	MYOH	954.399.201.400	1.120.357.049.000	1.328.580.935.400	(86.398.201.800)	(88.973.119.000)	(97.210.474.200)
23	PKPK	159.400.424.000	196.242.210.000	209.390.116.000	(14.666.611.000)	(10.391.363.000)	(11.859.585.000)
24	PSAB	1.343.634.629.400	1.800.952.898.000	2.097.980.594.400	(22.169.080.600)	(23.671.783.400)	(17.915.438.200)
25	PTBA	68.878.000.000	154.229.000.000	185.410.000.000	(1.059.527.000.000)	(1.030.647.000.000)	(1.110.648.000.000)
26	PTRO	3.294.658.000.000	3.816.601.400.000	3.992.731.000.000	(354.510.400.000)	(260.080.600.000)	(251.625.200.000)
27	SMMT	11.589.260.540	20.038.203.743	28.585.671.048	(12.742.807.240)	(22.336.922.741)	(29.555.125.431)
28	SMRU	672.081.140.600	833.960.229.200	995.354.827.400	(67.043.777.800)	(211.264.346.400)	(166.724.059.600)
29	TINS	373.701.000.000	442.537.000.000	499.623.000.000	(596.752.000.000)	(515.352.000.000)	(533.318.000.000)
30	TOBA	642.142.874.000	654.574.268.400	739.012.466.078	(422.635.276.400)	(364.116.726.000)	(376.810.420.988)

No.	KODE	Current Liabilities			Long Term Deb		
		2.014	2.015	2.016	2.014	2.015	2.016
1	ADRO	10.379.573.000.000	6.089.938.200.000	8.637.037.000.000	31.889.279.800.000	28.824.914.200.000	28.030.388.000.000
2	ANTM	3862917319000	4.339.330.380.000	4.352.313.598.000	6.091.249.472.000	7.700.801.548.000	7.220.426.641.000
3	ARII	1.977.799.800.000	2.620.303.000.000	2.756.380.000.000	1.128.226.400.000	990.876.400.000	913.183.200.000
4	ARTI	235.665.515.571	156.965.137.093	264.253.507.603	571.189.964.682	606.306.600.764	621.393.134.779
5	BUMI	66.181.949.135.200	73.353.645.563.600	10.241.163.354.800	5.504.103.827.800	11.063.513.489.000	68.644.214.639.000
6	BYAN	6.951.845.080.600	2.001.116.215.400	1.178.954.123.400	5.190.220.124.000	8.259.152.738.800	7.350.624.082.400
7	CITA	742.973.680.223	1.203.328.580.625	700.905.862.097	404.830.651.563	300.596.160.978	1.062.478.875.769
8	CKRA	15.517.696.537	36.089.937.751	18.700.044.683	1.171.826.248	4.472.379.457	2.623.125.261
9	CTTH	252.616.548.189	170.150.582.882	174.969.000.000	29.250.082.772	146.528.654.858	126.000.000.000
10	DEWA	1.535.995.046.400	1.441.049.949.400	1.552.673.959.400	235.070.049.400	545.078.057.800	540.540.509.600
11	DKFT	43.387.415.623	41.546.415.133	316.816.333.838	13.617.148.893	13.959.714.326	345.375.626.629
12	DOID	1.703.205.432.200	1.373.872.479.800	2.938.688.634.800	9.334.918.916.000	8.901.193.545.000	7.189.124.079.800
13	ESSA	214.613.502.200	560.478.141.800	770.838.778.800	312.951.372.000	709.248.760.800	5.379.085.419.000
14	GEMS	858.311.473.000	938.646.818.000	722.183.512.800	47.285.799.400	698.239.334.200	788.684.094.800
15	HRUM	1.052.547.876.600	436.969.310.000	709.291.908.800	55.530.591.600	61.836.872.800	67.044.220.000
16	INCO	2.792.426.000.000	1.989.886.600.000	1.768.652.600.000	4.561.989.800.000	4.109.847.000.000	3.469.447.600.000
17	ITMG	4.879.878.000.000	3.810.209.600.000	3.200.389.000.000	826.833.600.000	796.790.800.000	851.261.800.000
18	KKGI	326.994.585.400	233.096.738.600	130.763.015.600	106.910.707.400	58.760.755.400	60.844.174.000
19	MBAP	422.924.475.200	443.508.456.400	297.480.000.000	33.157.053.800	29.743.135.800	33.500.000.000
20	MEDC	6.267.828.225.000	7.056.645.636.400	11.531.507.778.800	17.593.246.750.800	22.533.434.948.200	24.737.223.631.000
21	MITI	57.931.096.147	117.280.609.454	120.437.594.367	30.967.822.565	20.734.349.882	21.837.525.624
22	MYOH	590.830.615.800	492.878.465.000	262.044.236.000	516.271.407.800	416.782.183.200	270.913.977.400
23	PKPK	155.901.000.000	86.263.922.000	86.910.409.000	3.901.000.000	819.680.000	1.006.928.000
24	PSAB	880.966.638.600	1.260.688.857.200	907.970.747.400	710.986.204.800	492.045.467.400	803.335.668.200
25	PTBA	3.581.006.000.000	4.922.733.000.000	5.042.747.000.000	2.754.527.000.000	2.683.763.000.000	2.981.622.000.000
26	PTRO	1.440.687.600.000	1.218.609.400.000	917.122.800.000	2.250.851.600.000	2.092.410.000.000	2.070.755.600.000
27	SMMT	133.157.267.853	167.590.602.690	81.577.226.463	133.629.781.985	146.083.187.772	173.972.462.533
28	SMRU	394.752.275.000	1.152.924.181.200	404.313.483.200	1.012.611.803.000	221.827.419.000	1.029.430.317.200
29	TINS	3.514.707.000.000	2.998.953.000.000	3.061.232.000.000	1.829.310.000.000	909.662.000.000	833.714.000.000
30	TOBA	1.217.017.145.000	919.209.153.200	977.810.636.200	910.844.243.400	781.162.916.000	547.696.618.800



No.	KODE	Net Income From Continuing Operations/Laba/rugi Usaha		Cash Flows From Operations	
		2.015	2.016	2.015	2.016
1	ADRO	(695.567.200.000)	(550.713.200.000)	(5.668.119.600.000)	(978.119.600.000)
2	ANTM	(701.438.522.000)	8.156.059.000	488.904.984.000	1.015.391.750.000
3	ARII	(61.800.800.000)	(134.871.000.000)	167.392.800.000	(35.925.400.000)
4	ARTI	63.997.498.646	48.874.680.153	(382.330.144.471)	25.401.409.531
5	BUMI	(125.622.320.000)	72.170.604.400	427.261.197.600	(710.963.451.600)
6	BYAN	(1.272.647.633.600)	(1.202.606.222.200)	696.278.230.800	1.332.861.297.400
7	CITA	(227.566.372.647)	(192.360.251.615)	(246.784.603.382)	70.868.018.277
8	CKRA	(46.617.604.449)	(39.317.706.839)	(5.314.041.719)	(415.030.689)
9	CTTH	10.384.011.785	26.603.831.893	696.278.230.800	8.427.737.158
10	DEWA	107.076.961.200	112.163.869.200	364.505.969.200	608.598.788.000
11	DKFT	(87.666.310.531)	(77.341.814.982)	(17.234.932.689)	(163.319.324.648)
12	DOID	(1.250.894.757.000)	(824.279.533.200)	1.588.081.543.200	2.544.649.775.800
13	ESSA	(25.707.953.600)	(42.505.068.000)	235.754.039.000	75.859.771.800
14	GEMS	(96.381.657.400)	(28.361.408.200)	(110.582.039.400)	670.319.777.600
15	HRUM	(155.597.088.200)	24.847.258.200	165.579.766.600	601.869.629.600
16	INCO	1.068.663.400.000	191.593.200.000	1.794.206.400.000	179.828.000.000
17	ITMG	2.592.176.400.000	2.794.677.200.000	2.581.737.800.000	1.946.001.600.000
18	KKGI	122.576.942.200	193.748.094.200	9.376.529.400	47.283.333.800
19	MBAP	635.329.603.800	484.371.542.000	(135.167.836.800)	(64.094.665.600)
20	MEDC	1.409.680.000.000	2.047.520.000.000	1.491.877.167.800	598.507.690.200
21	MITI	(50.520.141.734)	(15.519.539.961)	(8.415.139.633)	(9.442.083.525)
22	MYOH	(28.718.169.800)	10.281.565.400	(13.190.584.800)	(16.276.283.200)
23	PKPK	(5.331.273.000)	2.354.664.000	56.239.777.000	(3.323.091.000)
24	PSAB	51.590.884.400	1.445.123.000	1.167.852.987.200	471.020.666.400
25	PTBA	2.414.340.000.000	2.530.807.000.000	1.896.317.000.000	1.609.414.000.000
26	PTRO	(239.779.600.000)	303.912.000.000	858.792.600.000	784.114.400.000
27	SMMT	5.437.296.735	26.107.426.970	23.463.441.295	(27.256.984.967)
28	SMRU	(48.317.800.400)	(38.804.604.400)	165.972.239.200	311.718.746.200
29	TINS	68.163.000.000	414.970.786.000	1.290.229.000.000	1.090.381.000.000
30	TOBA	18.757.829.200	(1.226.019.600)	264.411.868.600	415.378.024.000

No.	KODE	Days Sales in Receivable Index (DSRI)		Gross Margin Index (GMI)		Asset Quality Index (AQI)		Sales Growth Index (SGI)	
		2015	2016	2015	2016	2015	2016	2015	2016
1	ADRO	0,853234885	1,074389711	0,991512275	1,041651492	0,929003586	1,094590215	0,803189812	0,942085314
2	ANTM	0,470600891	1,981352187	0,966849846	1,017495614	1,379600775	0,987636561	1,117919264	0,864668528
3	ARII	1,023450999	2,155997083	0,983558417	0,811826526	1,036370445	0,939203491	0,736768223	0,410733187
4	ARTI	1,277861131	1,337295674	0,977823829	0,98464967	1,381033448	1,068388202	0,631474406	0,930673652
5	BUMI	1,222688224	1,718683456	1,083581271	1	0,737246142	0,913948502	0,654086042	0,577003865
6	BYAN	1,916176032	0,90930893	1,08461013	1,070786185	0,807340103	0,879335866	0,561426914	1,194570008
7	CITA	33,98738354	0,18627479	0,911775369	1,03792601	0,991682806	0,975053806	0,082818874	34,97892656
8	CKRA	1,452035256	0,256152186	1,197636836	0,902020936	0,985401676	0,921471591	0,722431747	3,49542734
9	CTTH	1,300471774	0,881019461	1,006256896	1,018679677	1,65815332	1,016997731	1,070417358	1,250916949
10	DEWA	1,028328958	0,795361511	1,023627492	0,980240708	1,048232332	1,022427175	1,023266663	1,079007176
11	DKFT	0	0	0	0	1,143879584	1,376509878	0	0
12	DOID	1,031357354	0,97273413	1,011549671	1,026348033	0,767602315	1,060687524	0,931166543	1,080649383
13	ESSA	0,85447052	1,380381387	0,865758032	0,950219218	1,990417944	2,408592068	1,014205706	0,718050729
14	GEMS	2,694423555	0,800755743	0,985459241	1,028913604	1,171169342	1,021648399	0,810145985	1,088208006
15	HRUM	0,628498956	2,668713585	1,001054737	1,076639841	0,856825966	1,085935909	0,521997337	0,87082419
16	INCO	1,108775665	2,52759989	0,92133217	0,952900663	0,98070894	0,972186753	0,760773234	0,73966027
17	ITMG	0,780961342	1,311255221	1,005538755	1,012214277	0,899174662	1,026671747	0,818163287	0,860381437
18	KKGI	1,563174912	1,199912842	1,042143425	1,010957973	0,92762486	1,001696492	0,81766281	0,834477425
19	MBAP	1,084436947	0,895116064	1,091008147	1,007774218	1,358467246	1,066073011	1,700952428	0,854149688
20	MEDC	1,350647717	2,354056357	1,010353109	1,025062944	1,090729995	1,236208568	0,766288232	1,043589282
21	MITI	0,861241677	0,599139584	0,662051244	1,492030463	0,686360717	0,921744729	1,746430447	0,760067776
22	MYOH	0,961747293	1,18749811	1,020936296	1,00126359	0,98751306	0,91330266	0,889339702	0,839943863
23	PKPK	0,7766552	1,900798732	0,537050843	1,642683124	0,561480544	0,924408526	0,259129861	0,424387679
24	PSAB	0,547805522	3,482304604	1,287472148	1,004115587	1,273667104	1,06615419	1,465468386	0,705690363
25	PTBA	1,047074668	1,410356137	1,004220501	1,003565639	1,136833674	1,099604991	1,058666404	1,015432786
26	PTRO	1,108131126	1,024213102	0,972720725	1,013985627	0,909426766	0,924905023	0,594405233	1,01226104
27	SMMT	0,199055982	0,271914259	0,79318343	1,033738338	0,983186617	0,893315992	3,220737959	1,948725351
28	SMRU	1,138108735	0,908333802	0,905567095	1,000149315	0,910543146	0,93900022	1,419365931	1,094604231
29	TINS	0,356218649	1,753611412	0,93944773	1,031108662	0,942691444	1,028982456	0,914363242	1,013689172
30	TOBA	2,202817215	0,391852651	1,016606149	1,002261829	0,938920414	0,713910792	0,697372287	0,740750255

No.	KODE	Depreciation Index (DEPI)		Sales General and Administration Expenses Index (SGAI)		Leverage Index (LVGI)		Total Accrual to Total Assets (TATA)	
		2015	2016	2015	2016	2015	2016	2015	2016
1	ADRO	0,770482473	1,039852161	1,014769107	16,16628566	0,889144526	0,959441811	0,062277077	0,004890332
2	ANTM	1,005841043	1,032013999	0,886055026	1,053712286	0,876744202	0,973212775	-0,039211693	-0,0335952
3	ARII	0,994858732	0,992201554	1,303090371	1,793869102	1,121834858	1,081946059	-0,048662244	-0,022367963
4	ARTI	2,200769078	0,916142162	2,051942321	0,922952597	0,684982114	1,08605599	0,182227147	0,008970235
5	BUMI	0,999706649	1,003499133	0,584873286	0,999185947	1,597289199	1,022454647	-0,007807054	0,018839198
6	BYAN	0,999140887	1,014053131	1,841898653	0,716656008	1,046669716	0,945396572	-0,156671638	-0,229437437
7	CITA	0,997189605	1,006017375	13,46414369	0,023982916	1,321251403	1,202520231	0,006873566	-0,096554525
8	CKRA	0,69589815	1,459364748	1,130561595	0,167298225	2,466411527	0,570488718	-0,034604562	-0,042964044
9	CTTH	1,001168221	0,997154419	0,907681413	0,95938109	0,677565433	0,934506207	-1,132460873	0,029508468
10	DEWA	1,000572669	0,999981225	0,897644335	0,930181554	1,069830956	1,030799285	-0,051507805	-0,097150602
11	DKFT	0,466945356	1,016670736	0	0	0,851238001	8,666896841	-0,051671855	0,045824042
12	DOID	0,995669087	1,002514779	0,970934772	1,007059554	1,212699123	0,929273559	-0,254706548	-0,284959264
13	ESSA	0	0	0,750866831	1,051792265	1,209177816	2,010926464	-0,07022629	-0,011326185
14	GEMS	1,191461658	0,987916679	1,123710431	0,84664516	1,543347325	0,903454898	0,002866713	-0,138058059
15	HRUM	0,984451102	1,002728098	1,806549048	1,015857312	0,525374141	1,433223021	-0,062966425	-0,10417254
16	INCO	1,160529489	1,029582111	1,050725634	1,418506551	0,845712118	0,883310178	-0,023652771	0,00039452
17	ITMG	1,000429328	0,997309158	1,050074445	1,174663434	0,897817909	0,856608041	0,000661087	0,052351148
18	KKGI	0,963928221	0,967192236	1,174292552	1,31999036	0,725109378	0,655397528	0,085728202	0,110731885
19	MBAP	1,281361738	0,835135264	0,545220408	1,216584401	0,763836537	0,656028518	0,52673336	0,351708245
20	MEDC	0,995153585	1,205973035	1,268673914	0,836017815	1,136943508	0,991503995	-0,002108082	0,030061529
21	MITI	2,515270571	0,931777374	0,503371408	1,053913845	2,261920121	1,118387066	-0,169144972	-0,026487233
22	MYOH	1,007368407	0,998176303	1,157940999	1,300780402	0,832049023	0,641503499	-0,007186972	0,01345923
23	PKPK	0,985248884	0,99099222	2,734168537	2,689268772	0,970553459	1,092129652	-0,360911889	0,036002888
24	PSAB	1,067875209	0,949159952	0,728629654	1,072462882	0,864430259	0,915781084	-0,331305901	-0,130721927
25	PTBA	1,007141664	0,660262251	0,918837653	1,061244161	1,056098813	0,959377542	0,030663057	0,049599193
26	PTRO	0,996719513	1,000699384	1,234230727	0,955770568	0,986248848	0,975672479	-0,192734291	-0,091087247
27	SMMT	0,996453024	1,001687739	0,544255513	0,678982889	1,195852261	0,911994073	-0,025289732	0,083808487
28	SMRU	1,004023881	0,98979094	2,220104186	0,720966264	1,072796239	1,110661263	-0,08322729	-0,144982314
29	TINS	1,066823844	0,780537622	0,944476863	1,020886518	0,775863816	0,968435223	-0,131692645	-0,070733722
30	TOBA	0,995163282	1,005680586	1,235407406	1,397045228	0,851082865	1,256684816	-0,064922919	-0,154224604



No.	KODE	M-Score	
		2015	2016
1	ADRO	-2,163912292	-4,61080065
2	ANTM	-2,489610184	-1,488222941
3	ARII	-2,648344668	-1,975327053
4	ARTI	-1,134777969	-1,834401836
5	BUMI	-2,446318973	-1,789201119
6	BYAN	-2,597538738	-3,050713586
7	CITA	25,14340456	27,09934818
8	CKRA	-2,552746422	-0,527177497
9	CTTH	-6,709275576	-1,822237271
10	DEWA	-2,288318168	-2,693546467
11	DKFT	-4,485231461	-6,425812615
12	DOID	-3,50174922	-3,350966989
13	ESSA	-2,382369666	-1,986441243
14	GEMS	-0,832474945	-2,792511841
15	HRUM	-3,226509948	-1,258200457
16	INCO	-2,33355571	-1,011506696
17	ITMG	-2,493567652	-1,678529475
18	KKGI	-1,313083661	-1,503273691
19	MBAP	1,437675358	10,60755307
20	MEDC	2,06520508	2,53085598
21	MITI	-2,834434491	-2,654876058
22	MYOH	-2,25304756	-1,996127957
23	PKPK	-5,393479887	11,64852458
24	PSAB	-3,31580548	-0,674676166
25	PTBA	-1,826390364	-1,489936118
26	PTRO	-3,374746221	-2,521934864
27	SMMT	-1,096811404	-1,491026933
28	SMRU	-2,328984821	-2,814859403
29	TINS	-3,371824187	-1,737077739
30	TOBA	-1,596553534	-3,90109954

## Lampiran 3

No	Kode	Total Aset			Total Hutang	
		2.014	2.015	2.016	2.015	2.016
1	ADRO	85.947.600.000.000	79.845.628.600.000	87.398.243.800.000	34.914.852.400.000	36.667.425.000.000
2	ANTM	22.004.083.680.000	30.356.850.890.000	29.981.535.812.000	12.040.131.928.000	11.572.740.239.000
3	ARII	4.544.596.600.000	4.709.885.600.000	4.423.541.000.000	3.611.179.400.000	3.669.563.200.000
4	ARTI	1.773.521.719.078	2.449.292.815.368	2.616.795.546.996	763.271.737.857	885.646.642.382
5	BUMI	61.693.509.469.600	45.483.301.857.200	41.569.395.580.000	84.409.119.052.600	78.885.377.993.800
6	CITA	2.819.411.936.218	2.795.962.339.721	2.726.213.720.854	1.503.924.741.603	1.763.384.737.866
7	CKRA	997.192.679.441	982.635.337.920	905.470.548.516	40.562.317.208	21.323.169.944
8	CTTH	365.266.002.653	605.667.034.867	615.962.000.265	316.679.237.740	301.007.248.281
9	ESSA	1.870.529.503.600	3.723.135.488.800	8.967.514.607.200	774.146.300.800	1.001.044.655.000
10	GEMS	4.229.569.179.400	4.953.541.753.000	5.060.778.000.000	1.636.886.152.200	1.510.867.607.600
11	HRUM	5.953.091.839.000	5.100.763.667.000	5.539.102.430.200	498.806.182.800	776.336.128.800
12	INCO	31.278.146.000.000	30.674.757.400.000	29.821.592.800.000	5.238.100.200.000	6.099.733.600.000
13	ITMG	17.560.619.600.000	15.790.064.200.000	16.211.212.800.000	4.607.000.400.000	4.051.650.800.000
14	KKGI	1.423.481.799.000	1.320.457.105.000	1.322.697.250.000	291.857.494.000	191.607.189.600
15	MBAP	1.076.790.473.200	1.462.784.588.600	1.559.435.170.600	473.251.592.200	331.588.038.400
16	MEDC	35.748.020.582.000	38.991.438.295.200	48.201.550.080.200	36.268.440.000.000	29.589.880.000.000
17	MYOH	2.187.837.698.000	2.160.518.300.600	1.973.207.110.800	492.878.465.000	532.958.213.400
18	PKPK	303.837.000.000	170.598.564.000	157.702.767.000	87.083.602.000	87.917.337.000
19	PSAB	2.645.337.429.400	3.369.279.263.400	3.592.171.205.200	1.616.544.938.800	1.711.306.415.600
20	PTBA	14.860.611.000.000	16.894.043.000.000	18.576.774.000.000	7.606.496.000.000	8.024.369.000.000
21	SMMT	724.974.385.620	712.785.113.458	636.742.340.559	313.673.790.462	255.529.688.996
22	TINS	9.843.818.000.000	9.279.683.000.000	9.548.631.000.000	3.908.615.000.000	3.894.946.000.000
23	TOBA	4.029.926.157.200	3.783.779.935.800	2.701.281.330.600	1.705.196.069.200	1.525.507.255.000

No	Kode	Laba Setelah Pajak		Piutang		
		2.014	2.015	2.014	2.015	2.016
1	ADRO	2.455.469.600.000	2.023.440.200.000	3.826.504.000.000	2.622.339.800.000	2.654.245.200.000
2	ANTM	(743.529.593.000)	(1.440.852.896.000)	1.098.938.304.000	578.144.630.000	990.484.826.000
3	ARII	(329.881.200.000)	(341.458.800.000)	450.400.800.000	339.623.000.000	300.749.600.000
4	ARTI	29.671.253.854	17.803.077.239	246.766.906.663	199.125.248.396	247.828.466.476
5	BUMI	(6.008.692.794.000)	(29.285.438.525.800)	8.651.804.349.400	6.919.222.566.200	6.861.703.052.800
6	CITA	(355.068.702.004)	(341.205.918.018)	10.040.573.744	28.262.175.114	184.147.634.106
7	CKRA	(318.924.105.669)	(54.627.723.231)	228.930.187.988	240.146.935.375	215.018.285.105
8	CTTH	1.014.318.138	1.949.752.745	59.163.720.524	82.358.712.846	90.766.069.522
9	ESSA	136.171.885.400	65.267.969.600	121.890.353.000	105.631.262.000	104.700.002.200
10	GEMS	144.973.313.600	27.989.665.400	549.637.809.800	1.199.791.418.200	1.045.484.817.000
11	HRUM	34.919.770.200	(254.557.508.600)	428.800.000.000	140.678.466.200	326.933.990.600
12	INCO	2.308.431.400.000	676.713.400.000	1.242.260.400.000	1.047.880.000.000	1.959.080.000.000
13	ITMG	2.693.011.400.000	845.633.800.000	2.490.671.400.000	1.591.424.200.000	1.795.412.400.000
14	KKGI	107.281.364.800	76.007.654.200	94.632.475.000	120.954.497.000	121.111.759.400
15	MBAP	186.579.067.400	464.485.084.400	255.117.079.200	470.582.754.400	359.790.212.709
16	MEDC	69.680.000.000	2.520.540.000.000	2.866.021.788.200	2.966.290.852.600	7.287.191.765.400
17	MYOH	(13.817.484.636)	(195.214.433.022)	268.027.416.400	229.249.223.400	228.660.454.200
18	PKPK	26.920.000.000	(61.713.327.000)	66.132.367.000	13.309.440.000	10.736.400.000
19	PSAB	346.761.984.000	419.043.513.600	30.814.961.600	24.737.994.600	60.791.860.400
20	PTBA	1.863.781.000.000	2.037.111.000.000	1.439.401.000.000	1.595.580.000.000	2.285.065.000.000
21	SMMT	(3.502.096.211)	(60.578.867.106)	7.933.835.655	5.086.438.823	2.695.233.792
22	TINS	672.991.000.000	101.561.000.000	1.484.321.000.000	483.463.000.000	859.412.000.000
23	TOBA	476.352.231.600	344.716.273.000	231.397.029.000	355.468.339.200	103.180.000.000



No	Kode	Penjualan		
		2.014	2.015	2.016
1	ADRO	41.568.488.400.000	33.387.386.400.000	31.453.766.400.000
2	ANTM	9.420.630.933.000	10.531.504.802.000	9.106.260.754.000
3	ARII	515.471.200.000	379.782.800.000	155.989.400.000
4	ARTI	357.566.721.199	225.794.233.032	210.140.743.548
5	BUMI	829.841.297.000	542.787.609.200	313.190.548.600
6	CITA	167.877.150.565	13.903.396.540	486.325.886.446
7	CKRA	30.592.100.041	22.100.704.269	77.251.405.940
8	CTTH	206.226.258.734	220.748.167.038	276.137.623.717
9	ESSA	535.102.695.800	542.704.207.600	389.689.152.000
10	GEMS	5.841.777.315.400	4.732.692.440.200	5.150.153.802.400
11	HRUM	6.400.428.394.000	3.341.006.576.600	2.909.429.346.200
12	INCO	13.910.298.800.000	10.582.583.000.000	7.827.516.200.000
13	ITMG	26.031.577.000.000	21.298.080.600.000	18.324.473.200.000
14	KKGI	1.819.276.379.600	1.487.554.636.000	1.241.330.761.600
15	MBAP	1.726.163.705.800	2.936.122.347.200	2.507.887.988.000
16	MEDC	10.059.788.954.600	7.708.697.890.800	8.044.714.495.200
17	MYOH	3.410.230.387.000	3.032.853.275.600	2.547.426.497.000
18	PKPK	76.405.000.000	19.798.817.000	8.402.374.000
19	PSAB	1.422.149.865.800	2.084.115.668.000	1.470.740.342.800
20	PTBA	13.077.962.000.000	13.845.199.000.000	14.058.869.000.000
21	SMMT	8.932.749.050	28.770.043.945	56.064.913.975
22	TINS	7.518.010.000.000	6.874.192.000.000	6.968.294.000.000
23	TOBA	6.699.539.602.800	4.672.073.252.200	3.460.839.453.400

No	Kode	Financial Stability		External Pressure	
		2015	2016	2015	2016
1	ADRO	-0,07642211	0,086416098	0,437279448	0,419544185
2	ANTM	0,275152625	-0,012518207	0,396619925	0,385995578
3	ARII	0,035094058	-0,064731987	0,766723379	0,829553337
4	ARTI	0,275904576	0,06401063	0,361592798	0,338447015
5	BUMI	-0,356399095	-0,094153553	1,734381076	1,897679216
6	CITA	0,58386950	0,55844281	0,53789163	0,646825568
7	CKRA	-0,014814592	-0,085220651	0,041279115	0,023549269
8	CTTH	0,39691946	0,016713637	0,522860284	0,488678276
9	ESSA	0,497592954	0,584819691	0,207928587	0,111630111
10	GEMS	0,146152513	0,021189676	0,330447634	0,298544534
11	HRUM	-0,16709815	0,079135342	0,097790491	0,140155583
12	INCO	-0,019670526	-0,028608955	0,170762563	0,204540839
13	ITMG	-0,112130982	0,025978846	0,29176578	0,249928913
14	KKGI	-0,078021992	0,001693619	0,221027622	0,144860957
15	MBAP	0,263876252	0,46197794	0,323527877	0,212633423
16	MEDC	0,083182818	0,191075013	0,9301642	0,613878183
17	MYOH	-0,012644835	-0,094927283	0,228129734	0,270097452
18	PKPK	-0,781005613	-0,081772801	0,510459174	0,557487599
19	PSAB	0,214865488	0,062049365	0,479789537	0,476398901
20	PTBA	0,120363847	0,09058252	0,450247226	0,431957077
21	SMMT	-0,017100907	-0,119424716	0,440067819	0,401307833
22	TINS	-0,060792486	0,028166132	0,421201349	0,407906222
23	TOBA	-0,065052996	-0,400735234	0,450659419	0,564734683

No	Kode	Financial Targets		Nature of Industry	
		2015	2016	2015	2016
1	ADRO	0,028569379	0,025341903	-0,013510169	0,005842778
2	ANTM	-0,033790527	-0,047463846	-0,061755626	0,053872975
3	ARII	-0,072587565	-0,072498321	0,020490667	1,033757183
4	ARTI	0,016730133	0,00726866	0,191759824	0,297457043
5	BUMI	-0,097395866	-0,643872308	2,321714948	-1,65467035
6	CITA	0,31259371	0,22035234	6,97294424	9,16146703
7	CKRA	-0,319821948	-0,055593078	3,382720246	-8,08267333
8	CTTH	0,00277693	0,003219183	0,086201574	-0,04439033
9	ESSA	0,072798577	0,017530377	-0,033149973	0,074036953
10	GEMS	0,034276142	0,005650435	0,159423956	-0,050510688
11	HRUM	0,005865821	-0,049905764	-0,024888904	0,070263875
12	INCO	0,073803332	0,022060921	0,00971422	0,151261877
13	ITMG	0,153355147	0,053554804	-0,020957367	0,023257452
14	KKGI	0,075365463	0,057561623	0,029294414	0,016255105
15	MBAP	0,173273327	0,31753485	0,012479296	0,01681012
16	MEDC	0,01949199	0,064643422	0,099899113	0,521038059
17	MYOH	-0,006315589	-0,090355371	-0,003006476	0,014172725
18	PKPK	0,088600138	0,31174588	-0,193316148	0,605547628
19	PSAB	0,131084216	0,124371855	-0,009798092	0,02946441
20	PTBA	0,125417522	0,120581616	0,005181184	0,047291198
21	SMMT	-0,004830648	-0,084988962	-0,71137767	-0,128722903
22	TINS	0,068366867	0,010944447	-0,127105202	0,053001609
23	TOBA	0,118203712	0,091103679	0,041544397	-0,046270064



## Lampiran 4

No	Financial Stability	External Pressure	Financial Targets	Nature of Industry	Financial Statement Fraud
1	-0,07642211	0,437279448	0,028569379	-0,013510169	-2,163912292
2	0,275904576	0,361592798	0,016730133	0,191759824	-1,134777969
3	0,583869501	0,53789163	0,312593715	6,972944239	25,14340456
4	0,146152513	0,330447634	0,034276142	0,159423956	-0,832474945
5	-0,078021992	0,221027622	0,075365463	0,029294414	-1,313083661
6	0,263876252	0,323527877	0,173273327	0,012479296	1,437675358
7	0,083182818	0,9301642	0,019491988	0,099899113	2,06520508
8	0,120363847	0,450247226	0,125417522	0,005181184	-1,826390364
9	-0,017100907	0,440067819	-0,004830648	-0,71137767	-1,096811404
10	-0,065052996	0,450659419	0,118203712	0,041544397	-1,596553534
11	-0,012518207	0,385995578	-0,047463846	0,053872975	-1,488222941
12	-0,064731987	0,829553337	-0,072498321	1,033757183	-1,975327053
13	0,06401063	0,338447015	0,00726866	0,297457043	-1,834401836
14	-0,094153553	1,897679216	-0,643872308	-1,654670346	-1,789201119
15	0,558442808	0,646825568	0,220352339	9,161467035	27,09934818
16	-0,085220651	0,023549269	-0,055593078	-8,08267333	-0,527177497
17	0,016713637	0,488678276	0,003219183	-0,04439033	-1,822237271
18	0,584819691	0,111630111	0,017530377	0,074036953	-1,986441243
19	0,079135342	0,140155583	-0,049905764	0,070263875	-1,258200457
20	-0,028608955	0,204540839	0,022060921	0,151261877	-1,011506696
21	0,025978846	0,249928913	0,053554804	0,023257452	-1,678529475
22	0,001693619	0,144860957	0,057561623	0,016255105	-1,503273691
23	0,461977942	0,212633423	0,31753485	0,016810121	10,60755307
24	0,191075013	0,613878183	0,064643422	0,521038059	2,530855985
25	-0,094927283	0,270097452	-0,090355371	0,014172725	-1,996127957
26	-0,081772801	0,557487599	0,311745876	0,605547628	11,64852458
27	0,062049365	0,476398901	0,124371855	0,02946441	-0,674676166
28	0,09058252	0,431957077	0,120581616	0,047291198	-1,489936118
29	-0,119424716	0,401307833	-0,084988962	-0,128722903	-1,491026933
30	0,028166132	0,407906222	0,010944447	0,053001609	-1,737077739

“Pengaruh *Financial Stability*, *External Pressure*, *Financial Targets*, dan *Nature of Industry* pada *Financial Statement Fraud* dalam Perspektif *Fraud Triangle* pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia”

Author: Ita Nur Ramadhani NPK: K.2013.5.32448

## Lampiran 5

### Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Financial Stability	External Pressure	Financial Targets	Nature of Industry	Financial Statement Fraud
N		30	30	30	30	30
Normal Parameters <sup>a,b</sup>	Mean	.099467	.443933	.039567	.301433	1.543567
	Std. Deviation	.2057814	.3395125	.1712274	2.6283152	7.4539871
Most Extreme Differences	Absolute	.216	.214	.191	.354	.376
	Positive	.216	.214	.142	.354	.376
	Negative	-.144	-.131	-.191	-.335	-.309
Kolmogorov-Smirnov Z		1.185	1.171	1.048	.810	.437
Asymp. Sig. (2-tailed)		.120	.129	.222	.528	.991

a. Test distribution is Normal.

b. Calculated from data.

#### One-Sample Kolmogorov-Smirnov Test

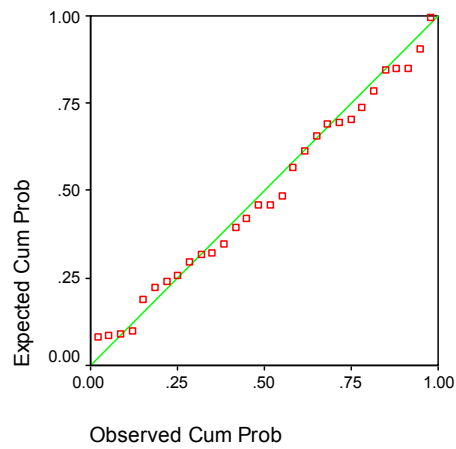
		Standardized Residual
N		30
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.92847669
Most Extreme Differences	Absolute	.085
	Positive	.085
	Negative	-.067
Kolmogorov-Smirnov Z		.464
Asymp. Sig. (2-tailed)		.982

a. Test distribution is Normal.

b. Calculated from data.

## Normal P-P Plot of Regression Standard

Dependent Variable: Financial Statement



## Uji Autokorelasi

Model Summary<sup>b</sup>

Model	Durbin-Watson
1	1.610 <sup>a</sup>

- a. Predictors: (Constant), Nature of Industry, Financial Stability, Financial Targets, External Pressure
- b. Dependent Variable: Financial Statement Fraud

## Uji Multikolinieritas

Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	Financial Stability	.976	1.024
	External Pressure	.905	1.105
	Financial Targets	.974	1.027
	Nature of Industry	.917	1.090

a. Dependent Variable: Financial Statement Fraud

## Uji Heteroskedastisitas

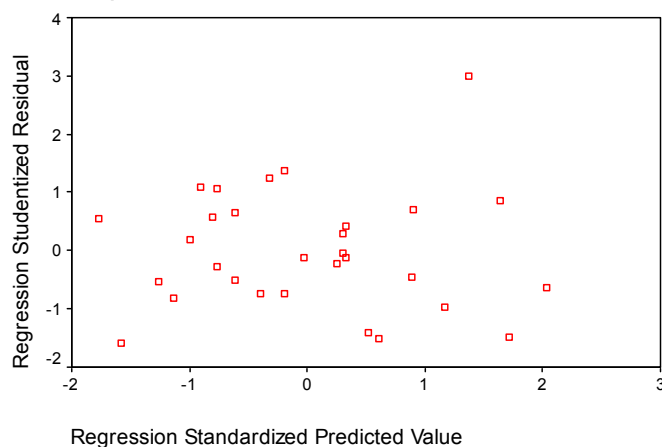
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.701	.105		6.711	.000
	Financial Stability	.373	.246	.276	1.518	.142
	External Pressure	.142	.218	.123	.650	.522
	Financial Targets	.339	.202	.305	1.673	.107
	Nature of Industry	-.047	.172	-.051	-.272	.788

a. Dependent Variable: ABSRESID

## Scatterplot

Dependent Variable: Financial Statement Fraud





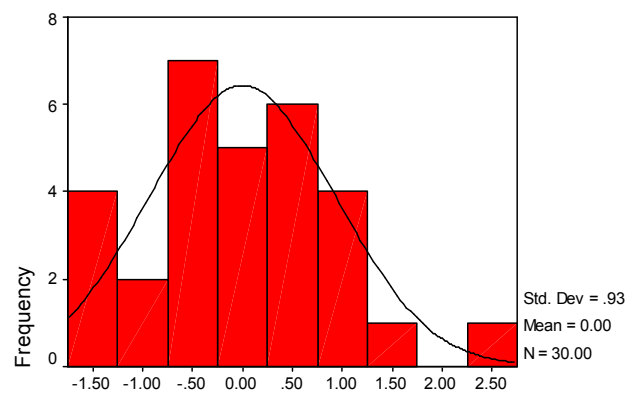
## Descriptives

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Stability	30	-.1190	.5850	.0995	.2058
External Pressure	30	.0240	1.8980	.4439	.3395
Financial Targets	30	-.6440	.3180	.0396	.1712
Nature of Industry	30	-8.0830	9.1610	.3014	2.6283
Financial Statement Fraud	30	-2.1640	27.0990	1.5436	7.4540
Valid N (listwise)	30				

### Histogram

Dependent Variable: Financial Statement Fraud



## Regression

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.850 <sup>a</sup>	.723	.679	4.2254765

a. Predictors: (Constant), Nature of Industry, External Pressure, Financial Stability, Financial Targets

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1164.930	4	291.232	16.311	.000 <sup>a</sup>
	Residual	446.366	25	17.855		
	Total	1611.296	29			

a. Predictors: (Constant), Nature of Industry, External Pressure, Financial Stability, Financial Targets

b. Dependent Variable: Financial Statement Fraud

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.694	1.787		-2.066	.049
	Financial Stability	11.390	5.158	.314	2.208	.037
	External Pressure	7.020	3.217	.320	2.182	.039
	Financial Targets	17.763	7.282	.408	2.439	.022
	Nature of Industry	.946	.425	.333	2.224	.035

a. Dependent Variable: Financial Statement Fraud