

## LAMPIRAN-LAMPIRAN

Lampiran 1 Surat Tugas Membimbing



# UNIVERSITAS GALUH FAKULTAS EKONOMI

PROGRAM STUDI MANAJEMEN : TERAKREDITASI "B" SK. NO. 5278/SK/BAN-PT/Akred/S/IX/2020  
PROGRAM STUDI AKUNTANSI : TERAKREDITASI "B" SK. NO. 4682/SK/BAN-PT/Akred/S/VIII/2020  
Jl. RE. Martadinata No. 150 Telp/Fax. (0265) 772060 - 778374 Ciamis 46251

### SURAT TUGAS MEMBIMBING SKRIPSI

Nomor : 3184/34/ST/AK/D/XI/2023

Dekan Fakultas Ekonomi Universitas Galuh, dengan ini memberikan tugas membimbing skripsi kepada:

Nama : Mohamad Apip, S.E., M.Si.  
Sebagai : Pembimbing I

Nama : Benny Prawiranegara, S.E., M.M.  
Sebagai : Pembimbing II

Dalam penulisan/penyusunan skripsi mahasiswa untuk dan atas:

Nama : Widya Fitri Agung Nabilla  
NIM : 3403200075  
Program Studi : Akuntansi  
Judul Skripsi : Pengaruh Audit Tenure, Audit Fee Dan Audit Report Lag Terhadap Integritas Laporan Keuangan (Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar di Bursa Efek Indonesia Periode 2015-2022)

Surat tugas ini berlaku sampai dengan skripsi selesai paling lambat 1 (satu) tahun setelah penetapan surat tugas ini.

Demikian agar dilaksanakan sebagaimana mestinya.

Ciamis, 07 November 2023

Dekan,

**DR. Nurdiana Mulyatini, S.E., M.M.**  
NIK 3112770079

Tembusan :

1. Yth. Ketua Program Studi;
2. Mahasiswa yang bersangkutan.

## Lampiran 2 Surat Keterangan Penelitian



### **GALERI INVESTASI BURSA EFEK INDONESIA UNIVERSITAS GALUH**

Jl. Laksamana (L) R.E. Martadinata No. 150 Tlp. (0265) 772060 Ciamis 46251



#### **SURAT KETERANGAN PENELITIAN**

No : 807/GIBEI/SK/K/VI/2024

Yang bertanda tangan di bawah ini :

Nama : Toto, S.E., M.M.  
NIK : 3112770544  
Jabatan : Koordinator Galeri Investasi Bursa Efek Indonesia Universitas Galuh  
Fakultas : Ekonomi Universitas Galuh  
Alamat : R.E.Martadinata No.150 Ciamis

Menerangkan dengan sebenarnya bahwa :

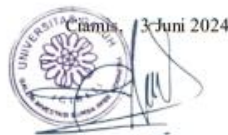
Nama : Widya Fitri Agung Nabilla  
NIM : 3403200075  
Program Studi : AKUNTANSI  
Semester :  
Alamat : Jl Salammunggal-Pasanggrahan RT 02 RW 08 Kelurahan Sirnagalih Kecamatan Indihiang Kota Tasikmalaya  
Judul Penelitian : Pengaruh Audit Tenure, Audit Fee, dan Audit Report Lag terhadap Integritas Laporan Keuangan (Studi Empiris Pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2015-2022)

Tempat Penelitian : Galeri Investasi Bursa Efek Indonesia Universitas Galuh Ciamis  
Tahun Data : 2015-2022

Telah menyelesaikan penelitian dengan menggunakan data sekunder yang tersedia di Galeri Investasi Bursa Efek Indonesia Universitas Galuh :

Dimulai tanggal : 15 November 2023  
s.d Tanggal : 15 November 2024

Demikian surat keterangan penelitian ini dibuat untuk digunakan sebagaimana mestinya.

  
3 Juni 2024

Toto, S.E., M.M.  
Koordinator Galeri Investasi Universitas Galuh Ciamis

**Data Populasi Perusahaan Pertambangan Periode 2015-2022**

No.	Kode	Nama Perusahaan
1	ADMR	Adaro Minerals Indonesia Tbk.
2	ADRO	Adaro Energy Indonesia Tbk.
3	ANTM	Aneka Tambang Tbk.
4	APEX	Apexindo Pratama Duta Tbk.
5	ARCI	Archi Indonesia Tbk.
6	ARII	Atlas Resources Tbk.
7	ARTI	Ratu Prabu Energi Tbk
8	BIPI	Astrindo Nusantara Infrastrukt
9	BOSS	Borneo Olah Sarana Sukses Tbk.
10	BRMS	Bumi Resources Mineral Tbk.
11	BSSR	Baramulti Suksessarana Tbk.
12	BUMI	Bumi Resources Tbk.
13	BYAN	Bayan Resources Tbk.
14	CNKO	Exploitasi Energi Indonesia Tb
15	COAL	Black Diamond Resources Tbk.
16	CITA	Cita Mineral Investindo Tbk.
17	CTBN	Citra Tubindo Tbk.
18	DEWA	Darma Henwa Tbk
19	DOID	Delta Dunia Makmur Tbk.
20	DKFT	Central Omega Resourves Tbk.
21	ENRG	Energi Mega Persada Tbk.
22	FIRE	Alfa Energi Investama Tbk.
23	GEMS	Golden Energy Mines Tbk.
24	GTBO	Garda Tujuh Buana Tbk
25	HRUM	Harum Energy Tbk.
26	IFSH	Ifishdeco Tbk.
27	INCO	Vale Indonesia Tbk.
28	INDY	Indika Energy Tbk.
29	INPS	Indah Prakasa Sentosa Tbk.
30	ITMG	Indo Tambangraya Megah Tbk.
31	KKGI	Resource Alam Indonesia Tbk.
32	KOPI	Mitra Energi Persada Tbk.
33	MBAP	Mitrabara Adiperdana Tbk.
34	MDKA	Merdeka Cooper Gold Tbk.
35	MCOL	Prima Andalan Mandiri Tbk.
36	MEDC	Medco Energi Internasional Tbk
37	MTFN	Capitalinc Investment Tbk.
38	MYOH	Samindo Resources Tbk.
39	PGAS	Perusahaan Gas Negara Tbk.

40	PTBA	Bukit Asam Tbk.
41	RMKE	RMK Energy Tbk.
42	RUIS	Radiant Utama Interinsco Tbk.
43	SMMT	Golden Eagle Energy Tbk.
44	SMRU	SMR Utama Tbk.
45	SUGI	Sugih Energy Tbk.
46	SQMI	Wilton Makmur Tbk.
47	TEBE	Dana Brata Luhur Tbk.
48	TINS	Timah Tbk,
49	TOBA	TBS Energi Utama Tbk.
50	TRAM	Trada Alam Minera Tbk.
51	UNIQ	Ulima Nitra Tbk.
52	ZINC	Kapuas Prima Coal

Sumber: [www.idx.co.id](http://www.idx.co.id) (Data diolah kembali, 2024)

## Lampiran 4 Data Pemilihan Kriteria Sampel Perusahaan Pertambangan Tahun 2015-2022

Kriteria 1 : Perusahaan Pertambangan yang terdaftar di BEI berturut-turut pada tahun 2015-2022

Kriteria 2 : Perusahaan Pertambangan yang mempublikasikan *annual report* selama tahun 2015-2022

Kriteria 3 : Perusahaan Pertambangan yang mencantumkan akun *Professional fees* dalam laporan keuangan tahunan tahun 2015-2022

Kriteria 4 : Perusahaan Pertambangan yang tidak mengalami defisiensi modal selama tahun 2015-2022

No	Kode	Kriteria 1								Kriteria 2								Kriteria 3								Kriteria 4								Masuk Sampel	
		Tahun								Tahun								Tahun								Tahun									
		2015	2016	2017	2018	2019	2020	2021	2022	2015	2016	2017	2018	2019	2020	2021	2022	2015	2016	2017	2018	2019	2020	2021	2022	2015	2016	2017	2018	2019	2020	2021	2022		
1	ADMR	x	x	x	x	x	x	x	✓	x	x	x	x	x	x	x	✓	x	x	x	x	x	x	x	✓	x	x	x	x	x	x	✓	0		
2	ADRO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1		
3	ANTM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1		
4	APEX	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	✓	✓	✓	✓	0		
5	ARCI	x	x	x	x	x	x	✓	✓	x	x	x	x	x	x	✓	✓	x	x	x	x	x	x	✓	✓	x	x	x	x	x	✓	✓	0		
6	ARII	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1	
7	ARTI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	x	0		
8	BIPI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1	
9	BOSS	x	x	x	✓	✓	✓	✓	✓	x	x	x	✓	✓	✓	✓	✓	x	x	x	✓	✓	✓	✓	✓	x	x	x	✓	✓	✓	x	x	0	
10	BRMS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1	
11	BSSR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1	
12	BUMI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	✓	✓	✓	✓	✓	✓	0	
13	BYAN	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	x	x	✓	✓	✓	x	x	x	x	x	✓	✓	✓	x	x	x	x	x	✓	✓	✓	0	
14	CNKO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	x	x	0	
15	COAL	x	x	x	x	x	x	x	✓	x	x	x	x	x	x	✓	x	x	x	x	x	x	x	x	✓	x	x	x	x	x	x	x	✓	0	
16	CITA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
17	CTBN	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	✓	✓	✓	✓	✓	x	x	x	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	0	
18	DEWA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
19	DOID	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	x	x	x	x	x	x	✓	✓	✓	✓	✓	✓	✓	✓	0	
20	DKFT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	1
21	ENRG	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	✓	✓	✓	✓	✓	0	
22	FIRE	x	x	✓	✓	✓	✓	✓	✓	x	x	✓	✓	✓	✓	✓	✓	x	x	✓	✓	✓	✓	✓	✓	x	x	✓	✓	✓	✓	✓	✓	0	
23	GEMS	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	✓	✓	✓	✓	✓	x	x	x	✓	✓	✓	✓	✓	x	x	x	✓	✓	✓	✓	✓	0	
24	GTBO	✓	✓	✓	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	✓	✓	✓	x	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	0	
25	HRUM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	x	x	x	x	x	✓	✓	✓	✓	✓	✓	✓	✓	✓	0	
26	IFSH	x	x	x	x	✓	✓	✓	✓	x	x	x	x	✓	✓	✓	x	x	x	x	✓	✓	✓	✓	✓	x	x	x	x	✓	✓	✓	✓	0	



Lampiran 5

**Data Sampel Perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia**

No	Kode	Nama Perusahaan
1	ADRO	Adaro Energy Indonesia Tbk.
2	ANTM	Aneka Tambang Tbk.
3	ARII	Atlas Resources Tbk.
4	BIPI	Astrindo Nusantara Infrastrukt
5	BRMS	Bumi Resources Mineral Tbk.
6	BSSR	Baramulti Suksessarana Tbk.
7	CITA	Cita Mineral Investindo Tbk.
8	DEWA	Darma Henwa Tbk
9	DKFT	Central Omega Resources Tbk.
10	INCO	Vale Indonesia Tbk.
11	INDY	Indika Energy Tbk.
12	ITMG	Indo Tambangraya Megah Tbk.
13	KKGI	Resource Alam Indonesia Tbk.
14	MDKA	Merdeka Cooper Gold Tbk.
15	MEDC	Medco Energi Internasional Tbk
16	PGAS	Perusahaan Gas Negara Tbk.
17	RUIS	Radiant Utama Interinsco Tbk.
18	SMMT	Golden Eagle Energy Tbk.
19	SMRU	SMR Utama Tbk.
20	TINS	Timah Tbk,
21	TOBA	TBS Energi Utama Tbk.

Sumber: Hasil *Purposive Sampling*, 2024

## Lampiran 6

**Data Hasil Perhitungan Variabel *Audit Tenure***

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Nama Auditor/KAP</b>	<b><i>Audit Tenure</i></b>
1	ADRO	2015	PWC	7
		2016	PWC	8
		2017	PWC	9
		2018	PWC	10
		2019	PWC	11
		2020	PWC	12
		2021	PWC	13
		2022	PWC	14
2	ANTM	2015	PWC	3
		2016	PWC	4
		2017	PWC	5
		2018	PWC	6
		2019	PWC	7
		2020	PWC	8
		2021	PWC	9
		2022	PWC	10
3	ARII	2015	Mulyamin	1
		2016	Mirawati	1
		2017	Mirawati	2
		2018	Mirawati	3
		2019	Mirawati	4
		2020	Mirawati	5
		2021	Mirawati	6
		2022	Mirawati	7
4	BIPI	2015	Praxity	1
		2016	Praxity	2
		2017	Praxity	3
		2018	Praxity	4
		2019	Praxity	5
		2020	Praxity	6
		2021	Morison	1
		2022	Morison	2
5	BRMS	2015	Praxity	1
		2016	RSM	1
		2017	RSM	2
		2018	RSM	3
		2019	RSM	4
		2020	RSM	5



No	Kode	Tahun	Nama Auditor/KAP	Audit Tenure
		2021	BDO	1
		2022	RSM	1
6	BSSR	2015	Mazars	1
		2016	Mazars	2
		2017	Mazars	3
		2018	Mazars	4
		2019	Mazars	5
		2020	Mazars	6
		2021	Mazars	7
		2022	Mazars	8
		7	CITA	2015
2016	Rodl International			1
2017	Rodl International			2
2018	Rodl International			3
2019	Rodl International			4
2020	Rodl International			5
2021	Rodl International			6
2022	Rodl International			7
8	DEWA	2015	RSM	3
		2016	RSM	4
		2017	RSM	5
		2018	RSM	6
		2019	RSM	7
		2020	RSM	8
		2021	RSM	9
		2022	RSM	10
9	DKFT	2015	Mulyamin	3
		2016	Mirawati	1
		2017	Mirawati	2
		2018	Mirawati	3
		2019	Mirawati	4
		2020	Mirawati	5
		2021	Mirawati	6
		2022	Mirawati	7
10	INCO	2015	KPMG	2
		2016	KPMG	3
		2017	KPMG	4
		2018	KPMG	5
		2019	PWC	1
		2020	PWC	2
		2021	PWC	3

No	Kode	Tahun	Nama Auditor/KAP	<i>Audit Tenure</i>
		2022	PWC	4
11	INDY	2015	Deloitte	6
		2016	Deloitte	7
		2017	Deloitte	8
		2018	Deloitte	9
		2019	Deloitte	10
		2020	Deloitte	11
		2021	Deloitte	12
		2022	Deloitte	13
12	ITMG	2015	PWC	6
		2016	PWC	7
		2017	PWC	8
		2018	PWC	9
		2019	PWC	10
		2020	PWC	11
		2021	PWC	12
		2022	PWC	13
13	KKGI	2015	Johan	2
		2016	Johan	3
		2017	Johan	4
		2018	Johan	5
		2019	Johan	6
		2020	Johan	7
		2021	Johan	8
		2022	Johan	9
14	MDKA	2015	BDO	1
		2016	BDO	2
		2017	BDO	3
		2018	BDO	4
		2019	BDO	5
		2020	BDO	6
		2021	BDO	7
		2022	BDO	8
15	MEDC	2015	Erns & Young	6
		2016	Erns & Young	7
		2017	Erns & Young	8
		2018	Erns & Young	9
		2019	Erns & Young	10
		2020	Erns & Young	11
		2021	Erns & Young	12
		2022	Erns & Young	13

No	Kode	Tahun	Nama Auditor/KAP	Audit Tenure
16	PGAS	2015	Erns & Young	8
		2016	PWC	1
		2017	PWC	2
		2018	PWC	3
		2019	PWC	4
		2020	PWC	5
		2021	PWC	6
		2022	Erns & Young	1
17	RUIS	2015	RSM	1
		2016	RSM	2
		2017	RSM	3
		2018	Kreston	2
		2019	Kreston	3
		2020	Kreston	4
		2021	Johannes	1
		2022	Johannes	2
18	SMMT	2015	Deloitte	4
		2016	Deloitte	5
		2017	BDO	1
		2018	BDO	2
		2019	Crowe	1
		2020	Crowe	2
		2021	Crowe	3
		2022	Crowe	4
19	SMRU	2015	Anwar	1
		2016	Anwar	2
		2017	Anwar	3
		2018	Anwar	4
		2019	Nexia	1
		2020	Nexia	2
		2021	Nexia	3
		2022	RB	1
20	TINS	2015	PWC	3
		2016	PWC	4
		2017	PWC	5
		2018	PWC	6
		2019	PWC	7
		2020	PWC	8
		2021	PWC	9
		2022	PWC	10
21	TOBA	2015	Erns & Young	5

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Nama Auditor/KAP</b>	<b><i>Audit Tenure</i></b>
		2016	Erns & Young	6
		2017	Erns & Young	7
		2018	Erns & Young	8
		2019	Erns & Young	9
		2020	Erns & Young	10
		2021	Erns & Young	11
		2022	Erns & Young	12

Sumber: *Annual Report* (Data diolah kembali, 2024)

Lampiran 7

**Data Kurs Tengah pada tanggal dan tahun neraca perusahaan**

<b>Tahun</b>	<b>Kurs Jual (a)</b>	<b>Kurs Beli (b)</b>	<b>Kurs Tengah (c) = (a) + (b) : 2</b>
31 Desember 2015	13.864	13.726	13.795
31 Desember 2016	13.503	13.369	13.436
31 Desember 2017	13.616	13.480	13.548
31 Desember 2018	14.553	14.409	14.481
31 Desember 2019	13.970	13.832	13.901
31 Desember 2020	14.176	14.034	14.105
31 Desember 2021	14.340	14.198	14.269
31 Desember 2022	15.810	15.652	15.731

Sumber: [www.bi.go.id](http://www.bi.go.id) 2024

## Lampiran 8

**Data Variabel Audit Fee Yang Menggunakan Mata Uang Asing Diubah Menjadi Mata Uang Rupiah**

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Professional Fee (a)</b>	<b>Kurs Tengah (b)</b>	<b>Professional Fee (c) = (a) x (b)</b>
1	ADRO	2015	\$ 22.444.000	13.795	Rp 309.614.980.000
		2016	\$ 34.345.000	13.436	Rp 461.459.420.000
		2017	\$ 47.269.000	13.548	Rp 640.400.412.000
		2018	\$ 31.025.000	14.481	Rp 449.273.025.000
		2019	\$ 54.073.000	13.901	Rp 751.668.773.000
		2020	\$ 30.399.000	14.105	Rp 428.777.895.000
		2021	\$ 28.096.000	14.269	Rp 400.901.824.000
		2022	\$ 30.417.000	15.731	Rp 478.489.827.000
2	ARII	2015	\$ 1.813.000	13.795	Rp 25.010.335.000
		2016	\$ 1.829.000	13.436	Rp 24.574.444.000
		2017	\$ 2.681.000	13.548	Rp 36.322.188.000
		2018	\$ 3.345.000	14.481	Rp 48.438.945.000
		2019	\$ 724.000	13.901	Rp 10.064.324.000
		2020	\$ 1.158.000	14.105	Rp 16.333.590.000
		2021	\$ 671.000	14.269	Rp 9.574.499.000
		2022	\$ 541.000	15.731	Rp 8.510.471.000
3	BIPI	2015	\$ 1.293.405	13.795	Rp 17.842.521.975
		2016	\$ 696.820	13.436	Rp 9.362.473.520
		2017	\$ 1.004.677	13.548	Rp 13.611.363.996
		2018	\$ 3.268.464	14.481	Rp 47.330.627.184
		2019	\$ 1.106.238	13.901	Rp 15.377.814.438
		2020	\$ 3.808.349	14.105	Rp 53.716.762.645
		2021	\$ 785.219	14.269	Rp 11.204.289.911
		2022	\$ 3.515.837	15.731	Rp 55.307.631.847
4	BRMS	2015	\$ 9.227.584	13.795	Rp 127.294.521.280
		2016	\$ 843.154	13.436	Rp 11.328.617.144
		2017	\$ 1.685.008	13.548	Rp 22.828.488.384
		2018	\$ 729.295	14.481	Rp 10.560.920.895
		2019	\$ 233.531	13.901	Rp 3.246.314.431
		2020	\$ 231.822	14.105	Rp 3.269.849.310
		2021	\$ 95.225	14.269	Rp 1.358.765.525
		2022	\$ 674.025	15.731	Rp 10.603.087.275
5	BSSR	2015	\$ 2.793.312	13.795	Rp 38.533.739.040
		2016	\$ 2.485.754	13.436	Rp 33.398.590.744
		2017	\$ 2.938.238	13.548	Rp 39.807.248.424
		2018	\$ 2.254.799	14.481	Rp 32.651.744.319
		2019	\$ 3.274.486	13.901	Rp 45.518.629.886

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Professional Fee (a)</b>	<b>Kurs Tengah (b)</b>	<b>Professional Fee (c) = (a) x (b)</b>
		2020	\$ 3.008.433	14.105	Rp 42.433.947.465
		2021	\$ 2.747.766	14.269	Rp 39.207.873.054
		2022	\$ 1.241.494	15.731	Rp 19.529.942.114
6	DEWA	2015	\$ 660.352	13.795	Rp 9.109.555.840
		2016	\$ 508.126	13.436	Rp 6.827.180.936
		2017	\$ 1.290.544	13.548	Rp 17.484.290.112
		2018	\$ 3.735.167	14.481	Rp 54.088.953.327
		2019	\$ 749.581	13.901	Rp 10.419.925.481
		2020	\$ 207.265	14.105	Rp 2.923.472.825
		2021	\$ 493.856	14.269	Rp 7.046.831.264
		2022	\$ 1.272.086	15.731	Rp 20.011.184.866
7	INCO	2015	\$ 2.279.000	13.795	Rp 31.438.805.000
		2016	\$ 2.060.000	13.436	Rp 27.678.160.000
		2017	\$ 1.999.000	13.548	Rp 27.082.452.000
		2018	\$ 1.390.000	14.481	Rp 20.128.590.000
		2019	\$ 2.827.000	13.901	Rp 39.298.127.000
		2020	\$ 2.467.000	14.105	Rp 34.797.035.000
		2021	\$ 1.835.000	14.269	Rp 26.183.615.000
		2022	\$ 6.141.000	15.731	Rp 96.604.071.000
8	INDY	2015	\$ 6.245.464	13.795	Rp 86.156.175.880
		2016	\$ 4.126.196	13.436	Rp 55.439.569.456
		2017	\$ 6.494.352	13.548	Rp 87.985.480.896
		2018	\$ 8.895.484	14.481	Rp 128.815.503.804
		2019	\$ 9.617.126	13.901	Rp 133.687.668.526
		2020	\$ 12.897.722	14.105	Rp 181.922.368.810
		2021	\$ 14.370.539	14.269	Rp 205.053.220.991
		2022	\$ 15.342.391	15.731	Rp 241.351.152.821
9	ITMG	2015	\$ 1.786.000	13.795	Rp 24.637.870.000
		2016	\$ 2.770.000	13.436	Rp 37.217.720.000
		2017	\$ 3.929.000	13.548	Rp 53.230.092.000
		2018	\$ 4.523.000	14.481	Rp 65.497.563.000
		2019	\$ 5.490.000	13.901	Rp 76.316.490.000
		2020	\$ 1.961.000	14.105	Rp 27.659.905.000
		2021	\$ 1.256.000	14.269	Rp 17.921.864.000
		2022	\$ 2.463.000	15.731	Rp 38.745.453.000
10	KKGI	2015	\$ 308.223	13.795	Rp 4.251.936.285
		2016	\$ 565.733	13.436	Rp 7.601.188.588
		2017	\$ 170.150	13.548	Rp 2.305.192.200
		2018	\$ 551.806	14.481	Rp 7.990.702.686
		2019	\$ 381.791	13.901	Rp 5.307.276.691

No	Kode	Tahun	Professional Fee (a)	Kurs Tengah (b)	Professional Fee (c) = (a) x (b)
		2020	\$ 411.487	14.105	Rp 5.804.024.135
		2021	\$ 639.111	14.269	Rp 9.119.474.859
		2022	\$ 1.068.731	15.731	Rp 16.812.207.361
11	MDKA	2015	\$ 316.264	13.795	Rp 4.362.861.880
		2016	\$ 1.474.739	13.436	Rp 19.814.593.204
		2017	\$ 1.946.064	13.548	Rp 26.365.275.072
		2018	\$ 3.106.218	14.481	Rp 44.981.142.858
		2019	\$ 2.988.340	13.901	Rp 41.540.914.340
		2020	\$ 4.567.353	14.105	Rp 64.422.514.065
		2021	\$ 8.525.845	14.269	Rp 121.655.282.305
		2022	\$ 23.363.705	15.731	Rp 367.534.443.355
12	MEDC	2015	\$ 6.721.466	13.795	Rp 92.722.623.470
		2016	\$ 9.856.000	13.436	Rp 132.425.216.000
		2017	\$ 12.282.003	13.548	Rp 166.396.576.644
		2018	\$ 14.596.761	14.481	Rp 211.375.696.041
		2019	\$ 20.041.223	13.901	Rp 278.593.040.923
		2020	\$ 3.284.047	14.105	Rp 46.321.482.935
		2021	\$ 8.296.349	14.269	Rp 118.380.603.881
		2022	\$ 24.559.836	15.731	Rp 386.350.780.116
13	PGAS	2015	\$ 14.979.851	13.795	Rp 206.647.044.545
		2016	\$ 17.077.114	13.436	Rp 229.448.103.704
		2017	\$ 14.791.318	13.548	Rp 200.392.776.264
		2018	\$ 17.099.921	14.481	Rp 247.623.956.001
		2019	\$ 14.215.278	13.901	Rp 197.606.579.478
		2020	\$ 11.795.121	14.105	Rp 166.370.181.705
		2021	\$ 8.432.185	14.269	Rp 120.318.847.765
		2022	\$ 10.549.497	15.731	Rp 165.954.137.307
14	SMRU	2015	\$ 198.161	13.795	Rp 2.733.630.995
		2016	\$ 249.708	13.436	Rp 3.355.076.688
		2017	\$ 129.414	13.548	Rp 1.753.300.872
15	TOBA	2015	\$ 602.229	13.795	Rp 8.307.749.055
		2016	\$ 360.147	13.436	Rp 4.838.935.092
		2017	\$ 1.076.316	13.548	Rp 14.581.929.168
		2018	\$ 1.076.316	14.481	Rp 15.586.131.996
		2019	\$ 2.162.287	13.901	Rp 30.057.951.587
		2020	\$ 1.217.479	14.105	Rp 17.172.541.295
		2021	\$ 2.123.485	14.269	Rp 30.300.007.465
		2022	\$ 3.374.873	15.731	Rp 53.090.127.163

Sumber: Annual Report (Data Diolah Kembali 2024)



## Lampiran 9

**Data Hasil Perhitungan Variabel Audit Fee**

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Professional Fee</b>	<b>Fee (Ln)</b>
1	ADRO	2015	Rp 309.614.980.000	26,45860
		2016	Rp 461.459.420.000	26,85766
		2017	Rp 640.400.412.000	27,18536
		2018	Rp 449.273.025.000	26,83090
		2019	Rp 751.668.773.000	27,34556
		2020	Rp 428.777.895.000	26,78420
		2021	Rp 400.901.824.000	26,71698
		2022	Rp 478.489.827.000	26,89390
2	ANTM	2015	Rp 40.102.712.000	24,41471
		2016	Rp 34.978.509.000	24,27800
		2017	Rp 30.023.544.000	24,12525
		2018	Rp 68.879.696.000	24,95563
		2019	Rp 111.310.197.000	25,43559
		2020	Rp 130.162.852.000	25,59205
		2021	Rp 39.681.000.000	24,40414
		2022	Rp 36.738.000.000	24,32708
3	ARII	2015	Rp 25.010.335.000	23,94255
		2016	Rp 24.574.444.000	23,92497
		2017	Rp 36.322.188.000	24,31569
		2018	Rp 48.438.945.000	24,60357
		2019	Rp 10.064.324.000	23,03226
		2020	Rp 16.333.590.000	23,51649
		2021	Rp 9.574.499.000	22,98237
		2022	Rp 8.510.471.000	22,86456
4	BIPI	2015	Rp 17.842.521.975	23,60485
		2016	Rp 9.362.473.520	22,95998
		2017	Rp 13.611.363.996	23,33417
		2018	Rp 47.330.627.184	24,58042
		2019	Rp 15.377.814.438	23,45619
		2020	Rp 53.716.762.645	24,70699
		2021	Rp 11.204.289.911	23,13956
		2022	Rp 55.307.631.847	24,73618
5	BRMS	2015	Rp 127.294.521.280	25,56977
		2016	Rp 11.328.617.144	23,15060
		2017	Rp 22.828.488.384	23,85128
		2018	Rp 10.560.920.895	23,08043
		2019	Rp 3.246.314.431	21,90079
		2020	Rp 3.269.849.310	21,90801
		2021	Rp 1.358.765.525	21,02984

No	Kode	Tahun	Professional Fee	Fee (Ln)
		2022	Rp 10.603.087.275	23,08441
6	BSSR	2015	Rp 38.533.739.040	24,37480
		2016	Rp 33.398.590.744	24,23178
		2017	Rp 39.807.248.424	24,40731
		2018	Rp 32.651.744.319	24,20916
		2019	Rp 45.518.629.886	24,54139
		2020	Rp 42.433.947.465	24,47121
		2021	Rp 39.207.873.054	24,39214
		2022	Rp 19.529.942.114	23,69521
7	CITA	2015	Rp 811.884.760	20,51487
		2016	Rp 2.717.879.759	21,72312
		2017	Rp 3.742.408.886	22,04300
		2018	Rp 9.291.216.750	22,95234
		2019	Rp 7.732.839.357	22,76874
		2020	Rp 15.988.993.427	23,49517
		2021	Rp 14.963.461.628	23,42888
		2022	Rp 15.988.993.427	23,49517
8	DEWA	2015	Rp 9.109.555.840	22,93259
		2016	Rp 6.827.180.936	22,64418
		2017	Rp 17.484.290.112	23,58457
		2018	Rp 54.088.953.327	24,71390
		2019	Rp 10.419.925.481	23,06699
		2020	Rp 2.923.472.825	21,79604
		2021	Rp 7.046.831.264	22,67584
		2022	Rp 20.011.184.866	23,71956
9	DKFT	2015	Rp 6.326.026.642	22,56794
		2016	Rp 2.373.682.038	21,58771
		2017	Rp 2.216.828.832	21,51934
		2018	Rp 3.871.454.663	22,07690
		2019	Rp 3.159.199.216	21,87358
		2020	Rp 2.288.120.000	21,55100
		2021	Rp 3.911.266.893	22,08713
		2022	Rp 3.089.161.200	21,85117
10	INCO	2015	Rp 31.438.805.000	24,17131
		2016	Rp 27.678.160.000	24,04391
		2017	Rp 27.082.452.000	24,02215
		2018	Rp 20.128.590.000	23,72541
		2019	Rp 39.298.127.000	24,39444
		2020	Rp 34.797.035.000	24,27280
		2021	Rp 26.183.615.000	23,98840
		2022	Rp 96.604.071.000	25,29389
11	INDY	2015	Rp 86.156.175.880	25,17943

No	Kode	Tahun	Professional Fee	Fee (Ln)
		2016	Rp 55.439.569.456	24,73856
		2017	Rp 87.985.480.896	25,20044
		2018	Rp 128.815.503.804	25,58165
		2019	Rp 133.687.668.526	25,61877
		2020	Rp 181.922.368.810	25,92685
		2021	Rp 205.053.220.991	26,04654
		2022	Rp 241.351.152.821	26,20952
12	ITMG	2015	Rp 24.637.870.000	23,92755
		2016	Rp 37.217.720.000	24,34005
		2017	Rp 53.230.092.000	24,69789
		2018	Rp 65.497.563.000	24,90528
		2019	Rp 76.316.490.000	25,05815
		2020	Rp 27.659.905.000	24,04325
		2021	Rp 17.921.864.000	23,60929
2022	Rp 38.745.453.000	24,38028		
13	KKGI	2015	Rp 4.251.936.285	22,17064
		2016	Rp 7.601.188.588	22,75157
		2017	Rp 2.305.192.200	21,55843
		2018	Rp 7.990.702.686	22,80154
		2019	Rp 5.307.276.691	22,39234
		2020	Rp 5.804.024.135	22,48182
		2021	Rp 9.119.474.859	22,93368
2022	Rp 16.812.207.361	23,54537		
14	MDKA	2015	Rp 4.362.861.880	22,19639
		2016	Rp 19.814.593.204	23,70968
		2017	Rp 26.365.275.072	23,99531
		2018	Rp 44.981.142.858	24,52951
		2019	Rp 41.540.914.340	24,44994
		2020	Rp 64.422.514.065	24,88873
		2021	Rp 121.655.282.305	25,52446
2022	Rp 367.534.443.355	26,63008		
15	MEDC	2015	Rp 92.722.623.470	25,25288
		2016	Rp 132.425.216.000	25,60928
		2017	Rp 166.396.576.644	25,83764
		2018	Rp 211.375.696.041	26,07690
		2019	Rp 278.593.040.923	26,35302
		2020	Rp 46.321.482.935	24,55887
		2021	Rp 118.380.603.881	25,49717
2022	Rp 386.350.780.116	26,68001		
16	PGAS	2015	Rp 206.647.044.545	26,05428
		2016	Rp 229.448.103.704	26,15894
		2017	Rp 200.392.776.264	26,02355

No	Kode	Tahun	Professional Fee	Fee (Ln)
		2018	Rp 247.623.956.001	26,23518
		2019	Rp 197.606.579.478	26,00954
		2020	Rp 166.370.181.705	25,83748
		2021	Rp 120.318.847.765	25,51341
		2022	Rp 165.954.137.307	25,83498
17	RUIS	2015	Rp 2.669.285.979	21,70508
		2016	Rp 2.036.663.607	21,43458
		2017	Rp 2.372.892.407	21,58738
		2018	Rp 2.412.089.744	21,60376
		2019	Rp 2.128.805.093	21,47883
		2020	Rp 2.612.422.098	21,68354
		2021	Rp 2.314.789.780	21,56258
		2022	Rp 2.436.744.043	21,61393
18	SMMT	2015	Rp 2.746.022.153	21,73342
		2016	Rp 3.952.743.665	22,09768
		2017	Rp 3.456.312.047	21,96347
		2018	Rp 2.423.875.512	21,60863
		2019	Rp 2.515.192.837	21,64562
		2020	Rp 3.007.926.072	21,82452
		2021	Rp 2.554.535.258	21,66114
		2022	Rp 3.777.379.939	22,05230
19	SMRU	2015	Rp 2.733.630.995	21,72890
		2016	Rp 3.355.076.688	21,93374
		2017	Rp 1.753.300.872	21,28477
		2018	Rp 2.413.150.270	21,60420
		2019	Rp 3.912.221.875	22,08737
		2020	Rp 5.824.619.154	22,48536
		2021	Rp 3.063.818.598	21,84293
		2022	Rp 753.599.944	20,44037
20	TINS	2015	Rp 33.869.000.000	24,24577
		2016	Rp 54.086.000.000	24,71384
		2017	Rp 75.490.000.000	25,04727
		2018	Rp 91.861.000.000	25,24354
		2019	Rp 114.218.000.000	25,46137
		2020	Rp 95.772.000.000	25,28524
		2021	Rp 105.711.000.000	25,38397
		2022	Rp 115.753.000.000	25,47472
21	TOBA	2015	Rp 8.307.749.055	22,84045
		2016	Rp 4.838.935.092	22,29996
		2017	Rp 14.581.929.168	23,40305
		2018	Rp 15.586.131.996	23,46965
		2019	Rp 30.057.951.587	24,12639

No	Kode	Tahun	<i>Professional Fee</i>	<i>Fee (Ln)</i>
		2020	Rp 17.172.541.295	23,56658
		2021	Rp 30.300.007.465	24,13441
		2022	Rp 53.090.127.163	24,69526

Sumber: *Annual Report* (Data Diolah Kembali 2024)

**Data Hasil Perhitungan *Audit Report Lag***

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Tanggal Laporan Audit</b>	<b>Tanggal Laporan Keuangan</b>	<b><i>Audit Report Lag</i></b>
1	ADRO	2015	29 Februari 2016	31 Desember 2015	60
		2016	27 Februari 2017	31 Desember 2016	58
		2017	28 Februari 2018	31 Desember 2017	59
		2018	28 Februari 2019	31 Desember 2018	59
		2019	28 Februari 2020	31 Desember 2019	59
		2020	26 Februari 2021	31 Desember 2020	57
		2021	01 Maret 2022	31 Desember 2021	60
		2022	28 Februari 2023	31 Desember 2022	59
2	ANTM	2015	29 Februari 2016	31 Desember 2015	60
		2016	28 Februari 2017	31 Desember 2016	59
		2017	09 Maret 2018	31 Desember 2017	68
		2018	05 Maret 2019	31 Desember 2018	64
		2019	13 April 2020	31 Desember 2019	104
		2020	12 Maret 2021	31 Desember 2020	71
		2021	15 Maret 2022	31 Desember 2021	74
		2022	24 Maret 2023	31 Desember 2022	83
3	ARII	2015	30 Maret 2016	31 Desember 2015	90
		2016	29 Maret 2017	31 Desember 2016	88
		2017	29 Maret 2018	31 Desember 2017	88
		2018	28 Maret 2019	31 Desember 2018	87
		2019	29 Mei 2020	31 Desember 2019	150
		2020	28 Mei 2021	31 Desember 2020	148
		2021	28 April 2022	31 Desember 2021	118
		2022	31 Maret 2023	31 Desember 2022	90
4	BIPI	2015	21 Juni 2016	31 Desember 2015	173
		2016	09 Juni 2017	31 Desember 2016	160
		2017	08 Juni 2018	31 Desember 2017	159
		2018	26 Maret 2019	31 Desember 2018	85
		2019	27 Mei 2020	31 Desember 2019	148
		2020	21 Juli 2021	31 Desember 2020	202
		2021	28 April 2022	31 Desember 2021	118
		2022	10 April 2023	31 Desember 2022	100
5	BRMS	2015	26 Mei 2016	31 Desember 2015	147
		2016	15 Maret 2017	31 Desember 2016	74
		2017	28 Maret 2018	31 Desember 2017	87
		2018	11 Maret 2019	31 Desember 2018	70
		2019	17 Maret 2020	31 Desember 2019	77
		2020	29 April 2021	31 Desember 2020	119
		2021	14 April 2022	31 Desember 2021	104

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Tanggal Laporan Audit</b>	<b>Tanggal Laporan Keuangan</b>	<b>Audit Report Lag</b>
		2022	16 Maret 2023	31 Desember 2022	75
6	BSSR	2015	12 Februari 2016	31 Desember 2015	43
		2016	08 Februari 2017	31 Desember 2016	39
		2017	19 Februari 2018	31 Desember 2017	50
		2018	27 Februari 2019	31 Desember 2018	58
		2019	19 Februari 2020	31 Desember 2019	50
		2020	29 Maret 2021	31 Desember 2020	88
		2021	17 Maret 2022	31 Desember 2021	76
		2022	30 Maret 2023	31 Desember 2022	89
7	CITA	2015	15 Maret 2016	31 Desember 2015	75
		2016	08 Maret 2017	31 Desember 2016	67
		2017	12 Maret 2018	31 Desember 2017	71
		2018	11 Maret 2019	31 Desember 2018	70
		2019	30 Maret 2020	31 Desember 2019	90
		2020	23 Maret 2021	31 Desember 2020	82
		2021	11 April 2022	31 Desember 2021	101
		2022	30 Maret 2023	31 Desember 2022	89
8	DEWA	2015	04 Maret 2016	31 Desember 2015	64
		2016	15 Maret 2017	31 Desember 2016	74
		2017	02 Mei 2018	31 Desember 2017	122
		2018	02 April 2019	31 Desember 2018	92
		2019	23 Maret 2020	31 Desember 2019	83
		2020	31 Mei 2021	31 Desember 2020	151
		2021	21 April 2022	31 Desember 2021	111
		2022	31 Maret 2023	31 Desember 2022	90
9	DKFT	2015	22 Januari 2016	31 Desember 2015	22
		2016	17 Maret 2017	31 Desember 2016	76
		2017	23 Maret 2018	31 Desember 2017	82
		2018	25 Maret 2019	31 Desember 2018	84
		2019	30 Maret 2020	31 Desember 2019	90
		2020	27 Mei 2021	31 Desember 2020	147
		2021	25 April 2022	31 Desember 2021	115
		2022	29 April 2023	31 Desember 2022	119
10	INCO	2015	25 Februari 2016	31 Desember 2015	56
		2016	22 Februari 2017	31 Desember 2016	53
		2017	27 Februari 2018	31 Desember 2017	58
		2018	31 Januari 2019	31 Desember 2018	31
		2019	20 Februari 2020	31 Desember 2019	51
		2020	25 Februari 2021	31 Desember 2020	56
		2021	25 Februari 2022	31 Desember 2021	56
		2022	16 Februari 2023	31 Desember 2022	47
11	INDY	2015	16 Maret 2016	31 Desember 2015	76

No	Kode	Tahun	Tanggal Laporan Audit	Tanggal Laporan Keuangan	Audit Report Lag
		2016	08 Maret 2017	31 Desember 2016	67
		2017	12 Maret 2018	31 Desember 2017	71
		2018	18 Maret 2019	31 Desember 2018	77
		2019	23 Maret 2020	31 Desember 2019	83
		2020	31 Maret 2021	31 Desember 2020	90
		2021	30 Maret 2022	31 Desember 2021	89
		2022	27 Maret 2023	31 Desember 2022	86
12	ITMG	2015	25 Februari 2016	31 Desember 2015	56
		2016	23 Februari 2017	31 Desember 2016	54
		2017	22 Februari 2018	31 Desember 2017	53
		2018	21 Februari 2019	31 Desember 2018	52
		2019	20 Februari 2020	31 Desember 2019	51
		2020	22 Februari 2021	31 Desember 2020	53
		2021	23 Februari 2022	31 Desember 2021	54
2022	22 Februari 2023	31 Desember 2022	53		
13	KKGI	2015	10 Februari 2016	31 Desember 2015	41
		2016	03 Maret 2017	31 Desember 2016	62
		2017	28 Februari 2018	31 Desember 2017	59
		2018	27 Maret 2019	31 Desember 2018	86
		2019	15 Mei 2020	31 Desember 2019	136
		2020	07 Mei 2021	31 Desember 2020	127
		2021	28 Maret 2022	31 Desember 2021	87
2022	27 Maret 2023	31 Desember 2022	86		
14	MDKA	2015	15 Maret 2016	31 Desember 2015	75
		2016	20 Maret 2017	31 Desember 2016	79
		2017	28 Februari 2018	31 Desember 2017	59
		2018	27 Maret 2019	31 Desember 2018	86
		2019	17 Maret 2020	31 Desember 2019	77
		2020	31 Maret 2021	31 Desember 2020	90
		2021	14 Maret 2022	31 Desember 2021	73
2022	27 April 2023	31 Desember 2022	117		
15	MEDC	2015	22 Maret 2016	31 Desember 2015	82
		2016	31 Maret 2017	31 Desember 2016	90
		2017	06 April 2018	31 Desember 2017	96
		2018	05 April 2019	31 Desember 2018	95
		2019	19 Mei 2020	31 Desember 2019	140
		2020	31 Mei 2021	31 Desember 2020	151
		2021	09 Juni 2022	31 Desember 2021	160
2022	31 Maret 2023	31 Desember 2022	90		
16	PGAS	2015	11 Maret 2016	31 Desember 2015	71
		2016	03 Maret 2017	31 Desember 2016	62
		2017	28 Februari 2018	31 Desember 2017	59



<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Tanggal Laporan Audit</b>	<b>Tanggal Laporan Keuangan</b>	<b>Audit Report Lag</b>
		2018	20 Februari 2019	31 Desember 2018	51
		2019	18 Maret 2020	31 Desember 2019	78
		2020	08 April 2021	31 Desember 2020	98
		2021	14 Maret 2022	31 Desember 2021	73
		2022	13 April 2023	31 Desember 2022	103
17	RUIS	2015	21 Maret 2016	31 Desember 2015	81
		2016	22 Maret 2017	31 Desember 2016	81
		2017	26 Maret 2018	31 Desember 2017	85
		2018	21 Maret 2019	31 Desember 2018	80
		2019	24 Maret 2020	31 Desember 2019	84
		2020	26 Maret 2021	31 Desember 2020	85
		2021	07 April 2022	31 Desember 2021	97
		2022	29 Maret 2023	31 Desember 2022	88
18	SMMT	2015	30 Maret 2016	31 Desember 2015	90
		2016	24 Maret 2017	31 Desember 2016	83
		2017	21 Maret 2018	31 Desember 2017	80
		2018	25 Maret 2019	31 Desember 2018	84
		2019	29 April 2020	31 Desember 2019	120
		2020	29 April 2021	31 Desember 2020	119
		2021	31 Maret 2022	31 Desember 2021	90
		2022	31 Maret 2023	31 Desember 2022	90
19	SMRU	2015	30 Maret 2016	31 Desember 2015	90
		2016	27 Maret 2017	31 Desember 2016	86
		2017	21 Maret 2018	31 Desember 2017	80
		2018	15 Maret 2019	31 Desember 2018	74
		2019	31 Maret 2020	31 Desember 2019	91
		2020	05 Mei 2021	31 Desember 2020	125
		2021	14 Juni 2022	31 Desember 2021	165
		2022	28 Maret 2023	31 Desember 2022	87
20	TINS	2015	02 Maret 2016	31 Desember 2015	62
		2016	28 Februari 2017	31 Desember 2016	59
		2017	28 Februari 2018	31 Desember 2017	59
		2018	06 Maret 2019	31 Desember 2018	65
		2019	14 April 2020	31 Desember 2019	105
		2020	12 Maret 2021	31 Desember 2020	71
		2021	11 Maret 2022	31 Desember 2021	70
		2022	15 Maret 2023	31 Desember 2022	74
21	TOBA	2015	23 Maret 2016	31 Desember 2015	83
		2016	30 Maret 2017	31 Desember 2016	89
		2017	28 Maret 2018	31 Desember 2017	87
		2018	29 Maret 2019	31 Desember 2018	88
		2019	30 Maret 2020	31 Desember 2019	90

<b>No</b>	<b>Kode</b>	<b>Tahun</b>	<b>Tanggal Laporan Audit</b>	<b>Tanggal Laporan Keuangan</b>	<b><i>Audit Report Lag</i></b>
		2020	30 April 2021	31 Desember 2020	120
		2021	21 April 2022	31 Desember 2021	111
		2022	31 Maret 2023	31 Desember 2022	90

Sumber: *Annual Report* (Data Diolah Kembali 2024)

## Lampiran 11

**Data Variabel Integritas Laporan Keuangan Yang Menggunakan Mata Uang Asing  
Diubah Menjadi Mata Uang Rupiah**

No	Kode	Tahun	Total Equity (Dollar) (a)	Kurs Tengah (b)	Total Equity (Rupiah) (c) = (a) x (b)
1	ADRO	2015	\$ 3.353.043.000	13.795	Rp 46.255.228.185.000
		2016	\$ 3.785.882.000	13.436	Rp 50.867.110.552.000
		2017	\$ 4.091.627.000	13.548	Rp 55.433.362.596.000
		2018	\$ 4.302.692.000	14.481	Rp 62.307.282.852.000
		2019	\$ 3.983.395.000	13.901	Rp 55.373.173.895.000
		2020	\$ 3.951.714.000	14.105	Rp 55.738.925.970.000
		2021	\$ 4.458.315.000	14.269	Rp 63.615.696.735.000
2	ARII	2015	\$ 81.993.000	13.795	Rp 1.131.093.435.000
		2016	\$ 56.267.000	13.436	Rp 756.003.412.000
		2017	\$ 39.765.000	13.548	Rp 538.736.220.000
		2018	\$ 9.986.000	14.481	Rp 144.607.266.000
		2019	\$ 46.058.000	13.901	Rp 640.252.258.000
		2020	\$ 28.214.000	14.105	Rp 397.958.470.000
		2021	\$ 39.083.000	14.269	Rp 557.675.327.000
3	BIPI	2015	\$ 422.428.650	13.795	Rp 5.827.403.226.750
		2016	\$ 297.351.946	13.436	Rp 3.995.220.746.456
		2017	\$ 381.838.945	13.548	Rp 5.173.154.026.860
		2018	\$ 381.838.945	14.481	Rp 5.529.409.762.545
		2019	\$ 363.471.501	13.901	Rp 5.052.617.335.401
		2020	\$ 385.567.334	14.105	Rp 5.438.427.246.070
		2021	\$ 405.577.690	14.269	Rp 5.787.188.058.610
4	BRMS	2015	\$ 1.096.370.261	13.795	Rp 15.124.427.750.495
		2016	\$ 637.723.051	13.436	Rp 8.568.446.913.236
		2017	\$ 564.312.994	13.548	Rp 7.645.312.442.712
		2018	\$ 518.949.601	14.481	Rp 7.514.909.172.081
		2019	\$ 520.323.795	13.901	Rp 7.233.021.074.295
		2020	\$ 486.703.645	14.105	Rp 6.864.954.912.725
		2021	\$ 879.628.458	14.269	Rp 12.551.418.467.202
5	BSSR	2015	\$ 104.951.376	13.795	Rp 1.447.804.231.920
		2016	\$ 127.345.381	13.436	Rp 1.711.012.539.116
		2017	\$ 149.890.675	13.548	Rp 2.030.718.864.900
		2018	\$ 150.279.337	14.481	Rp 2.176.195.079.097
		2019	\$ 170.317.858	13.901	Rp 2.367.588.544.058

No	Kode	Tahun	Total Equity (Dollar) (a)	Kurs Tengah (b)	Total Equity (Rupiah) (c) = (a) x (b)
		2020	\$ 190.376.045	14.105	Rp 2.685.254.114.725
		2021	\$ 252.612.693	14.269	Rp 3.604.530.516.417
		2022	\$ 220.477.774	15.731	Rp 3.468.335.862.794
6	DEWA	2015	\$ 224.756.424	13.795	Rp 3.100.514.869.080
		2016	\$ 225.129.671	13.436	Rp 3.024.842.259.556
		2017	\$ 227.552.534	13.548	Rp 3.082.881.730.632
		2018	\$ 230.804.136	14.481	Rp 3.342.274.693.416
		2019	\$ 234.263.034	13.901	Rp 3.256.490.435.634
		2020	\$ 269.400.278	14.105	Rp 3.799.890.921.190
		2021	\$ 271.015.918	14.269	Rp 3.867.126.133.942
		2022	\$ 254.108.245	15.731	Rp 3.997.376.802.095
7	INCO	2015	\$ 1.833.957.000	13.795	Rp 25.299.436.815.000
		2016	\$ 1.834.589.000	13.436	Rp 24.649.537.804.000
		2017	\$ 1.819.367.000	13.548	Rp 24.648.784.116.000
		2018	\$ 1.883.727.000	14.481	Rp 27.278.250.687.000
		2019	\$ 1.941.693.000	13.901	Rp 26.991.474.393.000
		2020	\$ 2.020.388.000	14.105	Rp 28.497.572.740.000
		2021	\$ 2.154.461.000	14.269	Rp 30.742.004.009.000
		2022	\$ 2.354.780.000	15.731	Rp 37.043.044.180.000
8	INDY	2015	\$ 831.544.408	13.795	Rp 11.471.155.108.360
		2016	\$ 741.109.568	13.436	Rp 9.957.548.155.648
		2017	\$ 1.115.022.320	13.548	Rp 15.106.322.391.360
		2018	\$ 1.127.184.121	14.481	Rp 16.322.753.256.201
		2019	\$ 1.045.774.218	13.901	Rp 14.537.307.404.418
		2020	\$ 867.297.394	14.105	Rp 12.233.229.742.370
		2021	\$ 883.713.665	14.269	Rp 12.609.710.285.885
		2022	\$ 1.340.173.963	15.731	Rp 21.082.276.611.953
9	ITMG	2015	\$ 834.557.000	13.795	Rp 11.512.713.815.000
		2016	\$ 907.430.000	13.436	Rp 12.192.229.480.000
		2017	\$ 958.139.000	13.548	Rp 12.980.867.172.000
		2018	\$ 969.783.000	14.481	Rp 14.043.427.623.000
		2019	\$ 884.465.000	13.901	Rp 12.294.947.965.000
		2020	\$ 846.290.000	14.105	Rp 11.936.920.450.000
		2021	\$ 1.201.559.000	14.269	Rp 17.145.045.371.000
		2022	\$ 1.950.280.000	15.731	Rp 30.679.854.680.000
10	KKGI	2015	\$ 76.761.165	13.795	Rp 1.058.920.271.175
		2016	\$ 84.409.706	13.436	Rp 1.134.128.809.816
		2017	\$ 88.619.899	13.548	Rp 1.200.622.391.652
		2018	\$ 86.706.737	14.481	Rp 1.255.600.258.497
		2019	\$ 93.383.074	13.901	Rp 1.298.118.111.674

No	Kode	Tahun	Total Equity (Dollar) (a)	Kurs Tengah (b)	Total Equity (Rupiah) (c) = (a) x (b)
		2020	\$ 84.250.556	14.105	Rp 1.188.354.092.380
		2021	\$ 98.920.656	14.269	Rp 1.411.498.840.464
		2022	\$ 122.939.144	15.731	Rp 1.933.955.674.264
11	MDKA	2015	\$ 159.508.044	13.795	Rp 2.200.413.466.980
		2016	\$ 159.059.044	13.436	Rp 2.137.117.315.184
		2017	\$ 189.511.159	13.548	Rp 2.567.497.182.132
		2018	\$ 422.153.133	14.481	Rp 6.113.199.518.973
		2019	\$ 524.244.316	13.901	Rp 7.287.520.236.716
		2020	\$ 563.645.881	14.105	Rp 7.950.225.151.505
		2021	\$ 779.410.297	14.269	Rp 11.121.405.527.893
		2022	\$ 2.024.833.268	15.731	Rp 31.852.652.138.908
12	MEDC	2015	\$ 701.593.859	13.795	Rp 9.678.487.284.905
		2016	\$ 890.508.856	13.436	Rp 11.964.876.989.216
		2017	\$ 1.402.672.048	13.548	Rp 19.003.400.906.304
		2018	\$ 1.387.261.307	14.481	Rp 20.088.930.986.667
		2019	\$ 1.356.246.297	13.901	Rp 18.853.179.774.597
		2020	\$ 1.213.384.963	14.105	Rp 17.114.794.903.115
		2021	\$ 1.229.336.461	14.269	Rp 17.541.401.962.009
		2022	\$ 1.747.519.325	15.731	Rp 27.490.226.501.575
13	PGAS	2015	\$ 3.022.804.054	13.795	Rp 41.699.581.924.930
		2016	\$ 3.170.193.334	13.436	Rp 42.594.717.635.624
		2017	\$ 3.186.912.879	13.548	Rp 43.176.295.684.692
		2018	\$ 3.201.890.711	14.481	Rp 46.366.579.385.991
		2019	\$ 3.234.300.881	13.901	Rp 44.960.016.546.781
		2020	\$ 2.955.438.855	14.105	Rp 41.686.465.049.775
		2021	\$ 3.284.924.558	14.269	Rp 46.872.588.518.102
		2022	\$ 3.441.770.638	15.731	Rp 54.142.493.906.378
14	SMRU	2015	\$ 89.552.635	13.795	Rp 1.235.378.599.825
		2016	\$ 73.421.366	13.436	Rp 986.489.473.576
		2017	\$ 75.598.334	13.548	Rp 1.024.206.229.032
15	TOBA	2015	\$ 155.118.199	13.795	Rp 2.139.855.555.205
		2016	\$ 147.744.334	13.436	Rp 1.985.092.871.624
		2017	\$ 215.623.872	13.548	Rp 2.921.272.217.856
		2018	\$ 174.799.423	14.481	Rp 2.531.270.444.463
		2019	\$ 264.139.887	13.901	Rp 3.671.808.569.187
		2020	\$ 290.914.160	14.105	Rp 4.103.344.226.800
		2021	\$ 354.225.327	14.269	Rp 5.054.441.190.963
		2022	\$ 423.710.293	15.731	Rp 6.665.386.619.183

Sumber: Annual Report (Data Diolah Kembali 2024)

## Lampiran 12

**Data Hasil Perhitungan Variabel Integritas Laporan Keuangan**

No	Kode	Tahun	Total Ekuitas	Total Saham yang Beredar	Nilai Buku Saham	Nilai Buku Saham	Harga Pasar Saham	MBV
1	ADRO	2015	Rp 46.255.228.185.000	31.985.962.000	1.446,11027	1.446,11027	515	0,35613
		2016	Rp 50.867.110.552.000	31.985.962.000	1.590,29485	1.590,29485	1.695	1,06584
		2017	Rp 55.433.362.596.000	31.985.962.000	1.733,05285	1.733,05285	1.860	1,07325
		2018	Rp 62.307.282.852.000	31.985.962.000	1.947,95713	1.947,95713	1.215	0,62373
		2019	Rp 55.373.173.895.000	31.985.962.000	1.731,17113	1.731,17113	1.555	0,89824
		2020	Rp 55.738.925.970.000	31.985.962.000	1.742,60590	1.742,60590	1.430	0,82061
		2021	Rp 63.615.696.735.000	31.985.962.000	1.988,86301	1.988,86301	2.250	1,13130
		2022	Rp 102.681.554.078.000	31.985.962.000	3.210,20684	3.210,20684	3.850	1,19930
2	ANTM	2015	Rp 18.316.718.962.000	24.030.764.725	762,21956	762,21956	314	0,41195
		2016	Rp 18.408.795.573.000	24.030.764.725	766,05118	766,05118	895	1,16833
		2017	Rp 18.490.403.517.000	24.030.764.724	769,44715	769,44715	625	0,81227
		2018	Rp 19.739.230.723.000	24.030.764.724	821,41500	821,41500	765	0,93132
		2019	Rp 18.133.419.175.000	24.030.764.724	754,59185	754,59185	840	1,11318
		2020	Rp 19.039.449.025.000	24.030.764.724	792,29476	792,29476	1.935	2,44227
		2021	Rp 20.837.098.000.000	24.030.764.724	867,10091	867,10091	2.250	2,59485
		2022	Rp 23.712.060.000.000	24.030.764.724	986,73764	986,73764	1.985	2,01168
3	ARII	2015	Rp 1.131.093.435.000	3.000.000.000	377,03115	377,03115	400	1,06092
		2016	Rp 756.003.412.000	3.000.000.000	252,00114	252,00114	520	2,06348
		2017	Rp 538.736.220.000	3.000.000.000	179,57874	179,57874	980	5,45722
		2018	Rp 144.607.266.000	3.000.000.000	48,20242	48,20242	900	18,67126
		2019	Rp 640.252.258.000	3.000.000.000	213,41742	213,41742	705	3,30339

No	Kode	Tahun	Total Ekuitas	Total Saham yang Beredar	Nilai Buku Saham	Nilai Buku Saham	Harga Pasar Saham	MBV
		2020	Rp 397.958.470.000	3.000.000.000	132,65282	132,65282	396	2,98524
		2021	Rp 557.675.327.000	3.131.000.000	178,11413	178,11413	250	1,40359
		2022	Rp 1.104.835.323.000	3.431.000.000	322,01554	322,01554	296	0,91921
4	BIPI	2015	Rp 5.827.403.226.750	36.508.170.014	159,61915	159,61915	50	0,31325
		2016	Rp 3.995.220.746.456	36.508.170.014	109,43361	109,43361	71	0,64880
		2017	Rp 5.173.154.026.860	36.508.170.014	141,69853	141,69853	71	0,50106
		2018	Rp 5.529.409.762.545	36.508.170.014	151,45678	151,45678	50	0,33013
		2019	Rp 5.052.617.335.401	41.042.249.193	123,10771	123,10771	50	0,40615
		2020	Rp 5.438.427.246.070	41.042.249.193	132,50802	132,50802	50	0,37734
		2021	Rp 5.787.188.058.610	41.042.249.193	141,00563	141,00563	50	0,35460
		2022	Rp 8.435.101.623.853	54.267.543.917	155,43548	155,43548	158	1,01650
5	BRMS	2015	Rp 15.124.427.750.495	25.570.150.644	591,48763	591,48763	50	0,08453
		2016	Rp 8.568.446.913.236	25.570.150.644	335,09568	335,09568	67	0,19994
		2017	Rp 7.645.312.442.712	25.570.150.644	298,99364	298,99364	66	0,22074
		2018	Rp 7.514.909.172.081	25.570.150.644	293,89382	293,89382	50	0,17013
		2019	Rp 7.233.021.074.295	25.570.150.644	282,86971	282,86971	52	0,18383
		2020	Rp 6.864.954.912.725	25.570.150.644	268,47534	268,47534	83	0,30915
		2021	Rp 12.551.418.467.202	25.570.150.644	490,86212	490,86212	116	0,23632
		2022	Rp 15.024.953.974.547	25.570.150.644	587,59740	587,59740	159	0,27059
6	BSSR	2015	Rp 1.447.804.231.920	2.616.500.000	553,33622	553,33622	1.110	2,00601
		2016	Rp 1.711.012.539.116	2.616.500.000	653,93179	653,93179	1.410	2,15619
		2017	Rp 2.030.718.864.900	2.616.500.000	776,12034	776,12034	2.100	2,70577
		2018	Rp 2.176.195.079.097	2.616.500.000	831,71988	831,71988	2.340	2,81345
		2019	Rp 2.367.588.544.058	2.616.500.000	904,86854	904,86854	1.820	2,01134

No	Kode	Tahun	Total Ekuitas	Total Saham yang Beredar	Nilai Buku Saham	Nilai Buku Saham	Harga Pasar Saham	MBV
		2020	Rp 2.685.254.114.725	2.616.500.000	1.026,27713	1.026,27713	1.695	1,65160
		2021	Rp 3.604.530.516.417	2.616.500.000	1.377,61533	1.377,61533	4.090	2,96890
		2022	Rp 3.468.335.862.794	2.616.500.000	1.325,56310	1.325,56310	4.340	3,27408
7	CITA	2015	Rp 1.292.037.598.118	3.370.734.900	383,31036	383,31036	940	2,45232
		2016	Rp 962.828.982.988	3.370.734.900	285,64364	285,64364	900	3,15078
		2017	Rp 914.494.891.667	3.370.734.900	271,30431	271,30431	710	2,61699
		2018	Rp 1.499.695.435.336	3.370.734.900	444,91646	444,91646	1.840	4,13561
		2019	Rp 2.014.185.087.629	3.370.734.900	597,55073	597,55073	1.750	2,92862
		2020	Rp 3.453.893.913.635	3.960.361.250	872,11587	872,11587	2.980	3,41698
		2021	Rp 3.670.508.924.274	3.960.361.250	926,81164	926,81164	3.220	3,47428
		2022	Rp 4.281.097.892.263	3.960.361.250	1.080,98671	1.080,98671	3.870	3,58006
8	DEWA	2015	Rp 3.100.514.869.080	21.853.733.792	141,87575	141,87575	50	0,35242
		2016	Rp 3.024.842.259.556	21.853.733.792	138,41306	138,41306	50	0,36124
		2017	Rp 3.082.881.730.632	21.853.733.792	141,06888	141,06888	50	0,35444
		2018	Rp 3.342.274.693.416	21.853.733.792	152,93838	152,93838	50	0,32693
		2019	Rp 3.256.490.435.634	21.853.733.792	149,01300	149,01300	50	0,33554
		2020	Rp 3.799.890.921.190	21.853.733.792	173,87834	173,87834	50	0,28756
		2021	Rp 3.867.126.133.942	21.853.733.792	176,95494	176,95494	50	0,28256
		2022	Rp 3.997.376.802.095	21.853.733.792	182,91505	182,91505	53	0,28975
9	DKFT	2015	Rp 1.307.544.957.131	5.638.246.600	231,90631	231,90631	397	1,71190
		2016	Rp 1.214.061.323.994	5.638.246.600	215,32604	215,32604	334	1,55114
		2017	Rp 1.169.437.241.744	5.638.246.600	207,41151	207,41151	394	1,89961
		2018	Rp 1.076.823.323.898	5.638.246.600	190,98550	190,98550	306	1,60222
		2019	Rp 975.428.920.721	5.638.246.600	173,00217	173,00217	142	0,82080



No	Kode	Tahun	Total Ekuitas	Total Saham yang Beredar	Nilai Buku Saham	Nilai Buku Saham	Harga Pasar Saham	MBV
		2020	Rp 698.850.377.005	5.638.246.600	123,94818	123,94818	178	1,43608
		2021	Rp 359.033.403.446	5.638.246.600	63,67820	63,67820	122	1,91588
		2022	Rp 385.824.458.905	5.638.246.600	68,42987	68,42987	103	1,50519
10	INCO	2015	Rp 25.299.436.815.000	9.936.338.720	2.546,15282	2.546,15282	1.635	0,64215
		2016	Rp 24.649.537.804.000	9.936.338.720	2.480,74653	2.480,74653	2.820	1,13675
		2017	Rp 24.648.784.116.000	9.936.338.720	2.480,67068	2.480,67068	2.890	1,16501
		2018	Rp 27.278.250.687.000	9.936.338.720	2.745,30201	2.745,30201	3.260	1,18748
		2019	Rp 26.991.474.393.000	9.936.338.720	2.716,44065	2.716,44065	3.640	1,33999
		2020	Rp 28.497.572.740.000	9.936.338.720	2.868,01543	2.868,01543	5.100	1,77823
		2021	Rp 30.742.004.009.000	9.936.338.720	3.093,89654	3.093,89654	4.680	1,51266
		2022	Rp 37.043.044.180.000	9.936.338.720	3.728,03758	3.728,03758	7.100	1,90449
11	INDY	2015	Rp 11.471.155.108.360	5.210.192.000	2.201,67608	2.201,67608	110	0,04996
		2016	Rp 9.957.548.155.648	5.210.192.000	1.911,16722	1.911,16722	705	0,36888
		2017	Rp 15.106.322.391.360	5.210.192.000	2.899,37922	2.899,37922	3.060	1,05540
		2018	Rp 16.322.753.256.201	5.210.192.000	3.132,85062	3.132,85062	1.585	0,50593
		2019	Rp 14.537.307.404.418	5.210.192.000	2.790,16731	2.790,16731	1.195	0,42829
		2020	Rp 12.233.229.742.370	5.210.192.000	2.347,94221	2.347,94221	1.730	0,73682
		2021	Rp 12.609.710.285.885	5.210.192.000	2.420,20069	2.420,20069	1.545	0,63838
		2022	Rp 21.082.276.611.953	5.210.192.000	4.046,35311	4.046,35311	2.730	0,67468
12	ITMG	2015	Rp 11.512.713.815.000	1.129.925.000	10.188,91857	10.188,91857	5.725	0,56188
		2016	Rp 12.192.229.480.000	1.129.925.000	10.790,29978	10.790,29978	16.875	1,56390
		2017	Rp 12.980.867.172.000	1.129.925.000	11.488,25557	11.488,25557	20.700	1,80184
		2018	Rp 14.043.427.623.000	1.129.925.000	12.428,63697	12.428,63697	20.250	1,62930
		2019	Rp 12.294.947.965.000	1.129.925.000	10.881,20713	10.881,20713	11.475	1,05457

No	Kode	Tahun	Total Ekuitas	Total Saham yang Beredar	Nilai Buku Saham	Nilai Buku Saham	Harga Pasar Saham	MBV
		2020	Rp 11.936.920.450.000	1.129.925.000	10.564,34759	10.564,34759	13.850	1,31101
		2021	Rp 17.145.045.371.000	1.129.925.000	15.173,61362	15.173,61362	20.400	1,34444
		2022	Rp 30.679.854.680.000	1.129.925.000	27.152,11601	27.152,11601	39.025	1,43727
13	KKGI	2015	Rp 1.058.920.271.175	1.000.000.000	1.058,92027	1.058,92027	420	0,39663
		2016	Rp 1.134.128.809.816	1.000.000.000	1.134,12881	1.134,12881	1.500	1,32260
		2017	Rp 1.200.622.391.652	5.000.000.000	240,12448	240,12448	324	1,34930
		2018	Rp 1.255.600.258.497	5.000.000.000	251,12005	251,12005	354	1,40968
		2019	Rp 1.298.118.111.674	5.000.000.000	259,62362	259,62362	236	0,90901
		2020	Rp 1.188.354.092.380	5.000.000.000	237,67082	237,67082	266	1,11920
		2021	Rp 1.411.498.840.464	5.000.000.000	282,29977	282,29977	264	0,93518
		2022	Rp 1.933.955.674.264	5.000.000.000	386,79113	386,79113	400	1,03415
14	MDKA	2015	Rp 2.200.413.466.980	3.569.587.140	616,43360	616,43360	2.015	3,26880
		2016	Rp 2.137.117.315.184	3.569.587.140	598,70154	598,70154	2.230	3,72473
		2017	Rp 2.567.497.182.132	3.569.587.140	719,27007	719,27007	2.140	2,97524
		2018	Rp 6.113.199.518.973	4.164.518.330	1.467,92475	1.467,92475	3.500	2,38432
		2019	Rp 7.287.520.236.716	21.897.591.650	332,80008	332,80008	1.070	3,21514
		2020	Rp 7.950.225.151.505	21.897.591.650	363,06391	363,06391	2.430	6,69304
		2021	Rp 11.121.405.527.893	22.904.850.815	485,54804	485,54804	3.890	8,01157
		2022	Rp 31.852.652.138.908	24.110.850.771	1.321,09200	1.321,09200	4.120	3,11863
15	MEDC	2015	Rp 9.678.487.284.905	3.332.451.450	2.904,31457	2.904,31457	795	0,27373
		2016	Rp 11.964.876.989.216	3.332.451.450	3.590,41299	3.590,41299	1.320	0,36765
		2017	Rp 19.003.400.906.304	17.728.923.467	1.071,88691	1.071,88691	890	0,83031
		2018	Rp 20.088.930.986.667	17.829.347.601	1.126,73394	1.126,73394	685	0,60795
		2019	Rp 18.853.179.774.597	17.916.081.914	1.052,30484	1.052,30484	865	0,82201

No	Kode	Tahun	Total Ekuitas	Total Saham yang Beredar	Nilai Buku Saham	Nilai Buku Saham	Harga Pasar Saham	MBV
		2020	Rp 17.114.794.903.115	25.136.231.252	680,88150	680,88150	590	0,86652
		2021	Rp 17.541.401.962.009	25.136.231.252	697,85330	697,85330	466	0,66776
		2022	Rp 27.490.226.501.575	25.136.231.252	1.093,64949	1.093,64949	1.015	0,92809
16	PGAS	2015	Rp 41.699.581.924.930	24.241.508.196	1.720,17275	1.720,17275	2.745	1,59577
		2016	Rp 42.594.717.635.624	24.241.508.196	1.757,09850	1.757,09850	2.700	1,53662
		2017	Rp 43.176.295.684.692	24.241.508.196	1.781,08950	1.781,08950	1.750	0,98254
		2018	Rp 46.366.579.385.991	24.241.508.196	1.912,69367	1.912,69367	2.120	1,10838
		2019	Rp 44.960.016.546.781	24.241.508.196	1.854,67076	1.854,67076	2.170	1,17002
		2020	Rp 41.686.465.049.775	24.241.508.196	1.719,63166	1.719,63166	1.655	0,96242
		2021	Rp 46.872.588.518.102	24.241.508.196	1.933,56734	1.933,56734	1.375	0,71112
		2022	Rp 54.142.493.906.378	24.241.508.196	2.233,46227	2.233,46227	1.760	0,78801
17	RUIS	2015	Rp 338.413.465.428	770.000.000	439,49801	439,49801	215	0,48919
		2016	Rp 359.719.063.530	770.000.000	467,16761	467,16761	236	0,50517
		2017	Rp 380.288.865.591	770.000.000	493,88164	493,88164	232	0,46975
		2018	Rp 405.956.960.152	770.000.000	527,21683	527,21683	260	0,49316
		2019	Rp 433.002.009.239	770.000.000	562,34027	562,34027	248	0,44101
		2020	Rp 456.448.592.739	770.000.000	592,79038	592,79038	274	0,46222
		2021	Rp 484.312.312.632	770.000.000	628,97703	628,97703	206	0,32752
		2022	Rp 523.113.833.974	770.000.000	679,36862	679,36862	224	0,32972
18	SMMT	2015	Rp 399.111.322.996	3.150.000.000	126,70201	126,70201	171	1,34962
		2016	Rp 381.192.651.563	3.150.000.000	121,01354	121,01354	149	1,23127
		2017	Rp 419.360.249.695	3.150.000.000	133,13024	133,13024	133	0,99902
		2018	Rp 489.534.966.943	3.150.000.000	155,40793	155,40793	160	1,02955
		2019	Rp 584.445.919.301	3.150.000.000	185,53839	185,53839	123	0,66294

No	Kode	Tahun	Total Ekuitas	Total Saham yang Beredar	Nilai Buku Saham	Nilai Buku Saham	Harga Pasar Saham	MBV
		2020	Rp 564.557.831.801	3.150.000.000	179,22471	179,22471	116	0,64723
		2021	Rp 817.847.583.715	3.150.000.000	259,63415	259,63415	202	0,77802
		2022	Rp 1.016.896.178.133	3.150.000.000	322,82418	322,82418	650	2,01348
19	SMRU	2015	Rp 1.235.378.599.825	12.499.385.782	98,83514	98,83514	238	2,40805
		2016	Rp 986.489.473.576	12.499.385.782	78,92304	78,92304	340	4,30799
		2017	Rp 1.024.206.229.032	12.499.385.782	81,94052	81,94052	482	5,88232
		2018	Rp 958.218.573.114	12.499.385.782	76,66125	76,66125	650	8,47886
		2019	Rp 773.800.547.042	12.499.385.782	61,90709	61,90709	50	0,80766
		2020	Rp 447.211.599.939	12.499.385.782	35,77869	35,77869	50	1,39748
		2021	Rp 211.965.127.668	12.499.385.782	16,95804	16,95804	50	2,94845
		2022	Rp 195.150.556.330	12.499.385.782	15,61281	15,61281	50	3,20250
20	TINS	2015	Rp 5.371.068.000.000	7.447.753.453	721,16619	721,16619	505	0,70025
		2016	Rp 5.653.685.000.000	7.447.753.453	759,11280	759,11280	1.360	1,79157
		2017	Rp 6.061.493.000.000	7.447.753.453	813,86864	813,86864	775	0,95224
		2018	Rp 6.521.881.000.000	7.447.753.453	875,68433	875,68433	755	0,86218
		2019	Rp 5.258.405.000.000	7.447.753.453	706,03908	706,03908	825	1,16849
		2020	Rp 4.940.136.000.000	7.447.753.453	663,30552	663,30552	1.485	2,23879
		2021	Rp 6.308.420.000.000	7.447.753.453	847,02321	847,02321	1.455	1,71778
		2022	Rp 7.041.903.000.000	7.447.753.453	945,50700	945,50700	1.170	1,23743
21	TOBA	2015	Rp 2.139.855.555.205	2.012.491.000	1.063,28702	1.063,28702	675	0,63482
		2016	Rp 1.985.092.871.624	2.012.491.000	986,38596	986,38596	1.245	1,26218
		2017	Rp 2.921.272.217.856	2.012.491.000	1.451,57033	1.451,57033	2.070	1,42604
		2018	Rp 2.531.270.444.463	2.012.491.000	1.257,77976	1.257,77976	1.620	1,28798
		2019	Rp 3.671.808.569.187	8.049.964.000	456,12733	456,12733	358	0,78487

No	Kode	Tahun	Total Ekuitas	Total Saham yang Beredar	Nilai Buku Saham	Nilai Buku Saham	Harga Pasar Saham	MBV
		2020	Rp 4.103.344.226.800	8.049.964.000	509,73448	509,73448	520	1,02014
		2021	Rp 5.054.441.190.963	8.049.964.000	627,88370	627,88370	1.100	1,75192
		2022	Rp 6.665.386.619.183	8.049.964.000	828,00204	828,00204	605	0,73067

Sumber: *Annual Report* (Data Diolah Kembali 202

Lampiran 13

Titik Persentase Distribusi T untuk Profabilitas = 0,05						
DK	$\alpha$ untuk Uji Dua Pihak (Two Tailed Test)					
	0,5	0,2	0,1	0,05	0,02	0,01
1	1,00000	3,07768	6,31375	12,70620	31,82052	63,65674
2	0,81650	1,88562	2,91999	4,30265	6,96456	9,92484
3	0,76489	1,63774	2,35336	3,18245	4,54070	5,84091
4	0,74070	1,53321	2,13185	2,77645	3,74695	4,60409
5	0,72669	1,47588	2,01505	2,57058	3,36493	4,03214
6	0,71756	1,43976	1,94318	2,44691	3,14267	3,70743
7	0,71114	1,41492	1,89458	2,36462	2,99795	3,49948
8	0,70639	1,39682	1,85955	2,30600	2,89646	3,35539
9	0,70272	1,38303	1,83311	2,26216	2,82144	3,24984
10	0,69981	1,37218	1,81246	2,22814	2,76377	3,16927
20	0,68695	1,32534	1,72472	2,08596	2,52798	2,84534
30	0,68276	1,31042	1,69726	2,04227	2,45726	2,75000
40	0,68067	1,30308	1,68385	2,02108	2,42326	2,70446
50	0,67943	1,29871	1,67591	2,00856	2,40327	2,67779
60	0,67860	1,29582	1,67065	2,00030	2,39012	2,66028
70	0,67801	1,29376	1,66691	1,99444	2,38081	2,64790
80	0,67757	1,29222	1,66412	1,99006	2,37387	2,63869
90	0,67723	1,29103	1,66196	1,98667	2,36850	2,63157
100	0,67695	1,29007	1,66023	1,98397	2,36422	2,62589
110	0,67673	1,28930	1,65882	1,98177	2,36073	2,62126
120	0,67654	1,28865	1,65765	1,97993	2,35782	2,61742
130	0,67638	1,28810	1,65666	1,97838	2,35537	2,61418
140	0,67625	1,28763	1,65581	1,97705	2,35328	2,61140
150	0,67613	1,28722	1,65508	1,97591	2,35146	2,60900
160	0,67603	1,28687	1,65443	1,97490	2,34988	2,60691
161	0,67602	1,28683	1,65437	1,97481	2,34973	2,60671
162	0,67601	1,28680	1,65431	1,97472	2,34959	2,60652
163	0,67600	1,28677	1,65426	1,97462	2,34944	2,60633
164	0,67599	1,28673	1,65420	1,97453	2,34930	2,60614
165	0,67598	1,28670	1,65414	1,97445	2,34916	2,60595
166	0,67597	1,28667	1,65408	1,97436	2,34902	2,60577
167	0,67596	1,28664	1,65403	1,97427	2,34888	2,60559
168	0,67595	1,28661	1,65397	1,97419	2,34875	2,60541
169	0,67594	1,28658	1,65392	1,97410	2,34862	2,60523
170	0,67594	1,28655	1,65387	1,97402	2,34848	2,60506
180	0,67586	1,28627	1,65336	1,97323	2,34724	2,60342
190	0,67578	1,28602	1,65291	1,97253	2,34613	2,60195
200	0,67572	1,28580	1,65251	1,97190	2,34514	2,60063

## Lampiran 14

Titik Persentase Distribusi F untuk Profabilita = 0,05									
$\alpha$ :	0,05								
df2	df1								
	1	2	3	4	5	6	7	8	9
1	161,45	199,50	215,71	224,58	230,16	233,99	236,77	238,88	240,54
2	18,51	19,00	19,16	19,25	19,30	19,33	19,35	19,37	19,38
3	10,13	9,55	9,28	9,12	9,01	8,94	8,89	8,85	8,81
4	7,71	6,94	6,59	6,39	6,26	6,16	6,09	6,04	6,00
5	6,61	5,79	5,41	5,19	5,05	4,95	4,88	4,82	4,77
6	5,99	5,14	4,76	4,53	4,39	4,28	4,21	4,15	4,10
7	5,59	4,74	4,35	4,12	3,97	3,87	3,79	3,73	3,68
8	5,32	4,46	4,07	3,84	3,69	3,58	3,50	3,44	3,39
9	5,12	4,26	3,86	3,63	3,48	3,37	3,29	3,23	3,18
10	4,96	4,10	3,71	3,48	3,33	3,22	3,14	3,07	3,02
20	4,35	3,49	3,10	2,87	2,71	2,60	2,51	2,45	2,39
30	4,17	3,32	2,92	2,69	2,53	2,42	2,33	2,27	2,21
40	4,08	3,23	2,84	2,61	2,45	2,34	2,25	2,18	2,12
50	4,03	3,18	2,79	2,56	2,40	2,29	2,20	2,13	2,07
60	4,00	3,15	2,76	2,53	2,37	2,25	2,17	2,10	2,04
70	3,98	3,13	2,74	2,50	2,35	2,23	2,14	2,07	2,02
80	3,96	3,11	2,72	2,49	2,33	2,21	2,13	2,06	2,00
90	3,95	3,10	2,71	2,47	2,32	2,20	2,11	2,04	1,99
100	3,94	3,09	2,70	2,46	2,31	2,19	2,10	2,03	1,97
110	3,93	3,08	2,69	2,45	2,30	2,18	2,09	2,02	1,97
120	3,92	3,07	2,68	2,45	2,29	2,18	2,09	2,02	1,96
130	3,91	3,07	2,67	2,44	2,28	2,17	2,08	2,01	1,95
140	3,91	3,06	2,67	2,44	2,28	2,16	2,08	2,01	1,95
150	3,90	3,06	2,66	2,43	2,27	2,16	2,07	2,00	1,94
160	3,90	3,05	2,66	2,43	2,27	2,16	2,07	2,00	1,94
161	3,90	3,05	2,66	2,43	2,27	2,16	2,07	2,00	1,94
162	3,90	3,05	2,66	2,43	2,27	2,15	2,07	2,00	1,94
163	3,90	3,05	2,66	2,43	2,27	2,15	2,07	2,00	1,94
164	3,90	3,05	2,66	2,43	2,27	2,15	2,07	2,00	1,94
165	3,90	3,05	2,66	2,43	2,27	2,15	2,07	1,99	1,94
166	3,90	3,05	2,66	2,43	2,27	2,15	2,07	1,99	1,94
167	3,90	3,05	2,66	2,43	2,27	2,15	2,06	1,99	1,94
168	3,90	3,05	2,66	2,43	2,27	2,15	2,06	1,99	1,94
169	3,90	3,05	2,66	2,43	2,27	2,15	2,06	1,99	1,94
170	3,90	3,05	2,66	2,42	2,27	2,15	2,06	1,99	1,94
180	3,89	3,05	2,65	2,42	2,26	2,15	2,06	1,99	1,93
190	3,89	3,04	2,65	2,42	2,26	2,15	2,06	1,99	1,93
200	3,89	3,04	2,65	2,42	2,26	2,14	2,06	1,98	1,93

## **RIWAYAT HIDUP**

### **A. IDENTITAS**

Nama Lengkap : Widya Fitri Agung Nabilla  
Tempat/Tanggal Lahir : Tasikmalaya, 13 Desember 2001  
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### **B. ORANG TUA**

Nama Ayah : Agung  
Nama Ibu : Warsih Suwarsih  
Alamat : Jl RE Martadinata Gang Sayuran, Tasikmalaya

### **C. RIWAYAT PENDIDIKAN**

2020-2024 : Universitas Galuh  
2017-2020 : SMK Mitra Batik Tasikmalaya  
2014-2017 : SMP Negeri 5 Tasikmalaya  
2012-2014 : SD Negeri Bojong 1 Tasikmalaya  
2009-2012 : SD Hang Tuah 2 Jonggol

### **D. PENGALAMAN**

Magang Internal Bappelitbangda Kota Banjar  
(04 Februari 2023 – 31 Agustus 2023)

Praktik Kerja Lapangan  
(14 Januari 2019 – 14 April 2019)