

LAMPIRAN

Lampiran 1

Surat Ketersediaan Membimbing



KESEDIAAN MEMBIMBING PROPOSAL & SKRIPSI

*Bismillahirrahmanirrahim
Assalamu'alaikum Warahmatullahi Wabarakatuh.*

Berdasarkan pengajuan bimbingan proposal dan skripsi No. 81/Gen/FEB-AK/X/2019 pada tanggal 10 Oktober 2019, yang bertanda tangan di bawah ini:

Pembimbing : **Edi Sukarmanto, SE, M.Si, Ak, CA**
Bidang Skripsi : **Audit**

Bersedia untuk membimbing skripsi :

N a m a : **Kevia Fitriana Waendhi**
N P M : **10090116040**

Wassalamu'alaikum Warahmatullahi Wabarakatuh.

Bandung, 11 Oktober 2019

PEMBIMBING

CATATAN :
Formulir terdiri dari 2 lembar

1. Satu lembar untuk Pembimbing
2. Satu lembar untuk Mahasiswa

Lama bimbingan paling lambat 6 (enam) bulan
Tanggal penyelesaian :



FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS ISLAM BANDUNG

PROGRAM STUDI : • MANAJEMEN • AKUNTANSI • ILMU EKONOMI • PENDIDIKAN PROFESI AKUNTANSI
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Nomor : 81/BS/Gen/FEB-AK/X/2019
 Lamp. : -
 Perihal : Permohonan Membimbing Proposal dan Skripsi

12 Safar 1441 H
 11 Oktober 2019 M

Kepada Bapak/Ibu :
 Edi Sukarmanto, SE, M.Si, Ak, CA
 di
 Bandung

Assalamu'alaikum Warahmatullahi Wabarakatuh.


Dengan ini kami ajukan dengan identitas sebagai berikut :

N a m a : Kevia Fitriana Waendhi
 NPM : 10090116040
 Program Studi : Akuntansi

Mahasiswa tersebut akan melakukan penelitian Skripsi di Bidang *Audit*.
 Kami mohon kesediaan Bapak/Ibu untuk menjadi *Pembimbing*.

Demikian permohonan ini disampaikan. Atas kerjasamanya kami ucapkan terimakasih.

Wassalamu'alaikum Warahmatullahi Wabarakatuh.


 Ketua Program Studi Akuntansi,
 Dr. Agus Setiawan, SE, M.Si, Ak, CA

Tembusan :
 Mahasiswa yang bersangkutan

Lampiran 2
Bukti Buku Bimbingan

BIODATA MAHASISWA



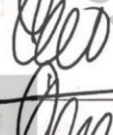
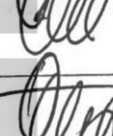
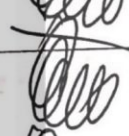



Nama : KEVIA FITRIANITA W
 NPM : 10090116040
 Judul : PENGARUH FINANCIAL DISTRESS DAN
OPINI AUDIT TERHADAP AUDITOR SWITCHING.
 Pembimbing 1 : BDI SUKARNANTO, S.E., M.G., Ak. CA

**PERKEMBANGAN BIMBINGAN USULAN
PENELITIAN & SKRIPSI**

No.	Tanggal	Keterangan	Tanda Tangan
1	15/10/2019	Pengumpulan judul	
2	18/10/2019	Pengumpulan judul	
3	22/10/2019	Penyetujuan judul dan revisi Bab 1	
4	25/10/2019	Revisi Bab 1	
5	1/11/2019	Revisi Bab 1	







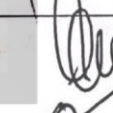

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**PERKEMBANGAN BIMBINGAN USULAN
PENELITIAN & SKRIPSI**

No.	Tanggal	Keterangan	Tanda Tangan
6	5/11/2019	Revisi Bab 1	
7	8/11/2019	Revisi Bab 1	
8	11/11/2019	Penyetujuan Bab 1 dan pengumpulan bab 2.	
9	15/11/2019	Daftar isi bab 2 dan revisi bab 2	
10	18/11/2019	revisi Bab 2. & Daftar isi bab 2.	
11	26/11/2019	revisi Bab 2.	
12	3/12/2019	revisi Bab 2.	
13	6/12/2019	revisi Bab 2.	

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**PERKEMBANGAN BIMBINGAN USULAN
PENELITIAN & SKRIPSI**

No.	Tanggal	Keterangan	Tanda Tangan
14	10/12/2019	REVISI DAFTAR ISI Bab 3 dan Revisi	
15	13/12/2019	Revisi Bab 3	
16	14/12/2019	Revisi Bab 3.	
17	17/12/2019	ACC BAB 1, 2, 3	
18	02/01/2020	Bab 3	
19	8/01/2020	Bab 4	
20	9/01/2020	Revisi Bab 4	
21	10/01/2020	ACC AKHIR	

Lampiran 3
Hasil Pengolahan SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Distress	144	-.58	8.86	3.0541	1.59428
Valid N (listwise)	144				

Opini Audit

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Opini Selain Wajar Tanpa Pengecualian	3	2.1	2.1	2.1
	Opini Wajar Tanpa Pengecualian	141	97.9	97.9	100.0
	Total	144	100.0	100.0	

Auditor Switching

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Tidak Mengganti KAP	120	83.3	83.3	83.3
	Mengganti KAP	24	16.7	16.7	100.0
	Total	144	100.0	100.0	

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	131.381	-1.333
	2	129.771	-1.587
	3	129.762	-1.609
	4	129.762	-1.609

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 129,762

c. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.

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

Iteration		-2 Log likelihood	Coefficients		
			Constant	Financial Distress	Opini Audit
Step 1	1	121.977	-2.675	.295	.449
	2	118.014	-3.851	.443	.821
	3	117.895	-4.135	.476	.930
	4	117.895	-4.147	.478	.935
	5	117.895	-4.147	.478	.935

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 129,762

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	11.867	2	.003
	Block	11.867	2	.003
	Model	11.867	2	.003

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	117.895 ^a	.079	.133

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Financial Distress	.478	.147	10.538	1	.001	1.613
	Opini Audit	.935	1.478	.400	1	.527	2.547
	Constant	-4.147	1.742	5.666	1	.017	.016

a. Variable(s) entered on step 1: Financial Distress, Opini Audit.

Lampiran 4 Hasil Perhitungan Financial Distress Menggunakan Altman Z-Score

No	Perusahaan	Tahun	Total Modal Kerja	Total Aset	X1	Laba Ditahan	Total Aset	X2
1	ADES	2016	124.148.000.000	767.479.000.000	0,2	426.779.000.000	767.479.000.000	0,8
	ADES	2017	49.356.000.000	840.236.000.000	0,1	388.537.000.000	840.236.000.000	0,6
	ADES	2018	101.741.000.000	881.275.000.000	0,1	335.579.000.000	881.275.000.000	0,5
2	ALKA	2016	-5.148.169.000	136.618.855.000	0,0	-18.753.074.000	136.618.855.000	-0,2
	ALKA	2017	63.641.823.000	305.208.703.000	0,3	-3.328.484.000	305.208.703.000	0,0
	ALKA	2018	86.730.730.000	648.968.295.000	0,2	19.621.435.000	648.968.295.000	0,0
3	AMFG	2016	902.637.000.000	5.504.890.000.000	0,2	3.134.681.000.000	5.504.890.000.000	0,8
	AMFG	2017	1.006.418.000.000	6.267.816.000.000	0,2	3.084.294.000.000	6.267.816.000.000	0,7
	AMFG	2018	470.014.000.000	8.432.632.000.000	0,1	3.132.083.000.000	8.432.632.000.000	0,5
4	ARNA	2016	166.244.137.757	1.543.216.299.146	0,1	840.962.177.316	1.543.216.299.146	0,8
	ARNA	2017	285.037.685.886	1.601.346.561.573	0,2	921.185.324.412	1.601.346.561.573	0,8
	ARNA	2018	350.940.075.956	1.652.905.985.730	0,3	990.351.066.117	1.652.905.985.730	0,8
5	BOLT	2016	434.469.300.072	1.206.089.567.283	0,4	159.495.606.876	1.206.089.567.283	0,2
	BOLT	2017	367.483.529.065	1.188.798.795.362	0,4	177.000.040.667	1.188.798.795.362	0,2
	BOLT	2018	281.227.834.545	1.312.376.999.120	0,3	180.075.650.697	1.312.376.999.120	0,2
6	BTON	2016	98.278.369.022	183.501.650.442	0,6	125.094.746.871	183.501.650.442	1,0
	BTON	2017	112.925.858.933	183.501.650.442	0,7	136.577.350.177	183.501.650.442	1,0
	BTON	2018	145.654.575.174	217.362.960.011	0,8	164.465.638.726	217.362.960.011	1,1
7	BUDI	2016	1.544.000.000	2.931.807.000.000	0,0	286.958.000.000	2.931.807.000.000	0,1
	BUDI	2017	7.503.000.000	2.939.456.000.000	0,0	313.873.000.000	2.939.456.000.000	0,1

	BUDI	2018	4.632.000.000	3.392.980.000.000	0,0	343.882.000.000	3.392.980.000.000	0,1
8	CEKA	2016	599.656.484.994	1.425.964.152.418	0,5	629.986.801.450	1.425.964.152.418	0,6
	CEKA	2017	544.096.879.729	1.392.636.444.501	0,5	647.907.688.289	1.392.636.444.501	0,7
	CEKA	2018	650.910.858.422	1.168.956.042.706	0,7	713.282.345.064	1.168.956.042.706	0,9
9	DLTA	2016	910.291.601.000	1.197.796.650.000	0,9	973.303.228.000	1.197.796.650.000	1,1
	DLTA	2017	1.066.891.281.000	1.340.842.765.000	1,0	1.105.546.270.000	1.340.842.765.000	1,2
	DLTA	2018	1.191.928.101.000	1.523.517.170.000	0,9	1.245.000.457.000	1.523.517.170.000	1,1
10	DPNS	2016	163.373.451.930	296.129.565.784	0,7	134.191.947.577	296.129.565.784	0,6
	DPNS	2017	162.365.984.410	308.491.173.960	0,6	138.912.609.548	308.491.173.960	0,6
	DPNS	2018	167.439.914.049	322.185.012.261	0,6	147.985.720.868	322.185.012.261	0,6
11	DVLA	2016	694.539.584.000	1.531.365.558.000	0,5	699.855.409.000	1.531.365.558.000	0,6
	DVLA	2017	734.032.736.000	1.640.886.147.000	0,5	750.512.172.000	1.640.886.147.000	0,6
	DVLA	2018	786.835.006.000	1.682.821.739.000	0,6	831.757.907.000	1.682.821.739.000	0,7
12	EKAD	2016	268.533.633.194	702.508.630.708	0,5	305.594.242.512	702.508.630.708	0,6
	EKAD	2017	322.092.365.731	796.767.646.172	0,5	378.699.075.653	796.767.646.172	0,7
	EKAD	2018	370.090.938.211	853.267.454.400	0,5	443.309.716.309	853.267.454.400	0,7
13	ETWA	2016	-87.561.429.020	1.158.935.571.034	-0,1	-400.528.164.500	1.158.935.571.034	-0,5
	ETWA	2017	-263.164.810.310	1.114.568.571.897	-0,3	-528.752.074.034	1.114.568.571.897	-0,7
	ETWA	2018	-845.875.125.120	1.090.658.578.996	-0,9	-665.905.766.988	1.090.658.578.996	-0,9
14	FASW	2016	151.418.680.751	8.583.223.835.997	0,0	780.040.151.196	8.583.223.835.997	0,1
	FASW	2017	969.063.225.024	9.369.891.776.775	0,1	924.732.590.676	9.369.891.776.775	0,1
	FASW	2018	519.680.015.493	10.965.118.708.784	0,1	1.928.482.415.282	10.965.118.708.784	0,2
15	GGRM	2016	20.294.608.000.000	62.951.634.000.000	0,4	38.287.441.000.000	62.951.634.000.000	0,9
	GGRM	2017	21.153.448.000.000	66.759.930.000.000	0,4	40.986.735.000.000	66.759.930.000.000	0,9
	GGRM	2018	23.281.152.000.000	69.097.219.000.000	0,4	43.950.868.000.000	69.097.219.000.000	0,9
16	GJTL	2016	3.173.347.000.000	18.697.779.000.000	0,2	4.160.165.000.000	18.697.779.000.000	0,3
	GJTL	2017	-2.770.421.000.000	18.191.176.000.000	-0,2	4.182.771.000.000	18.191.176.000.000	0,3
	GJTL	2018	2.876.047.000.000	19.711.478.000.000	0,2	4.103.214.000.000	19.711.478.000.000	0,3

17	HDTX	2016	-191.399.550.000	4.743.579.758.000	0,0	-1.105.184.443.000	4.743.579.758.000	-0,3
	HDTX	2017	-835.800.622.000	4.035.086.385.000	-0,2	-1.738.284.583.000	4.035.086.385.000	-0,6
	HDTX	2018	-197.922.410.000	586.940.667.000	-0,4	-1.799.253.287.000	586.940.667.000	-4,3
18	ICBP	2016	9.101.577.000.000	28.901.948.000.000	0,4	10.949.473.000.000	28.901.948.000.000	0,5
	ICBP	2017	-248.257.000.000	31.619.514.000.000	0,0	12.764.244.000.000	31.619.514.000.000	0,6
	ICBP	2018	6.886.170.000.000	34.367.153.000.000	0,2	14.989.629.000.000	34.367.153.000.000	0,6
19	IGAR	2016	300.653.432.251	439.465.673.296	0,8	186.325.678.801	439.465.673.296	0,6
	IGAR	2017	335.311.625.553	513.022.591.574	0,8	233.982.611.198	513.022.591.574	0,6
	IGAR	2018	343.967.492.132	570.197.810.698	0,7	263.379.661.035	570.197.810.698	0,6
20	IMPC	2016	927.418.046.812	2.276.031.922.082	0,5	699.209.022.170	2.276.031.922.082	0,4
	IMPC	2017	-867.664.003.695	2.294.677.493.483	-0,5	754.857.185.994	2.294.677.493.483	0,5
	IMPC	2018	877.808.652.198	2.370.198.817.803	0,4	816.976.110.954	2.370.198.817.803	0,5
21	INAF	2016	148.576.747.889	1.381.633.321.120	0,1	183.385.041.971	1.381.633.321.120	0,2
	INAF	2017	37.693.194.693	1.529.874.782.290	0,0	134.039.681.864	1.529.874.782.290	0,1
	INAF	2018	40.255.274.568	1.442.350.608.575	0,0	104.277.217.488	1.442.350.608.575	0,1
22	INAI	2016	2.860.351.340	1.339.032.413.455	0,0	52.574.766.892	1.339.032.413.455	0,1
	INAI	2017	-6.502.028.919	1.213.916.545.120	0,0	71.962.834.969	1.213.916.545.120	0,1
	INAI	2018	23.997.649.880	1.400.683.598.096	0,0	98.442.095.466	1.400.683.598.096	0,1
23	INDF	2016	9.766.002.000.000	82.174.515.000.000	0,1	19.406.084.000.000	82.174.515.000.000	0,3
	INDF	2017	10.877.636.000.000	87.939.488.000.000	0,1	21.273.442.000.000	87.939.488.000.000	0,3
	INDF	2018	2.068.516.000.000	96.537.796.000.000	0,0	23.193.960.000.000	96.537.796.000.000	0,3
24	INDS	2016	657.994.741.542	2.477.272.502.538	0,3	472.991.067.744	2.477.272.502.538	0,3
	INDS	2017	840.453.168.565	2.434.617.337.849	0,4	553.382.051.067	2.434.617.337.849	0,3
	INDS	2018	916.934.124.866	2.482.337.567.967	0,4	606.433.943.248	2.482.337.567.967	0,3
25	JPFA	2016	5.561.954.000.000	9.251.026.000.000	0,7	4.443.855.000.000	9.251.026.000.000	0,7
	JPFA	2017	6.419.685.000.000	21.088.870.000.000	0,4	4.701.979.000.000	21.088.870.000.000	0,3
	JPFA	2018	5.511.332.000.000	23.038.028.000.000	0,3	5.861.050.000.000	23.038.028.000.000	0,4

26	KAEF	2016	1.210.528.590.707	4.612.562.541.064	0,3	342.762.303.932	4.612.562.541.064	0,1
	KAEF	2017	1.292.582.767.215	6.096.148.972.533	0,3	326.786.249.091	6.096.148.972.533	0,1
	KAEF	2018	1.595.242.244.595	9.460.427.317.681	0,2	415.895.778.069	9.460.427.317.681	0,1
27	KBLI	2016	864.737.190.734	1.871.422.416.044	0,6	665.494.325.037	1.871.422.416.044	0,5
	KBLI	2017	909.610.086.799	3.013.760.616.985	0,4	976.938.844.735	3.013.760.616.985	0,5
	KBLI	2018	1.291.416.165.309	3.244.821.647.076	0,5	1.190.639.069.905	3.244.821.647.076	0,5
28	KDSI	2016	133.587.242.464	1.142.273.020.550	0,1	218.283.056.578	1.142.273.020.550	0,3
	KDSI	2017	132.145.292.908	1.328.291.727.616	0,1	286.248.265.127	1.328.291.727.616	0,3
	KDSI	2018	119.344.652.133	1.391.416.464.512	0,1	362.010.167.338	1.391.416.464.512	0,4
29	KICI	2016	64.559.830.510	139.809.135.385	0,6	-21.117.380.337	139.809.135.385	-0,2
	KICI	2017	77.960.573.414	149.420.009.884	0,6	-16.899.756.386	149.420.009.884	-0,2
	KICI	2018	81.319.009.737	154.088.747.766	0,6	-11.829.129.610	154.088.747.766	-0,1
30	MBTO	2016	317.477.456.457	709.959.168.088	0,5	115.324.002.894	709.959.168.088	0,2
	MBTO	2017	268.136.225.035	780.669.761.787	0,4	87.449.514.315	780.669.761.787	0,2
	MBTO	2018	152.154.280.034	648.016.880.325	0,3	24.770.878.588	648.016.880.325	0,1
31	MERK	2016	387.993.248.000	743.934.894.000	0,6	542.710.952.000	743.934.894.000	1,0
	MERK	2017	384.918.424.000	847.006.544.000	0,5	575.475.924.000	847.006.544.000	1,0
	MERK	2018	263.872.502.000	1.263.113.689.000	0,3	478.318.884.000	1.263.113.689.000	0,5
32	MLBI	2016	-425.003.000.000	2.275.038.000.000	-0,2	797.639.000.000	2.275.038.000.000	0,5
	MLBI	2017	-227.269.000.000	2.510.078.000.000	-0,1	1.041.588.000.000	2.510.078.000.000	0,6
	MLBI	2018	-349.958.000.000	2.889.501.000.000	-0,1	1.144.268.000.000	2.889.501.000.000	0,6
33	MRAT	2016	278.859.549.167	483.037.173.864	0,7	221.807.611.362	483.037.173.864	0,6
	MRAT	2017	277.448.984.214	497.354.419.089	0,7	220.487.659.512	497.354.419.089	0,6
	MRAT	2018	259.401.675.289	511.887.783.867	0,6	218.230.527.092	511.887.783.867	0,6
34	MYOR	2016	4.855.731.431.136	12.922.421.859.142	0,5	5.636.490.423.386	12.922.421.859.142	0,6
	MYOR	2017	6.200.571.248.357	14.915.849.800.251	0,5	6.702.645.888.746	14.915.849.800.251	0,6
	MYOR	2018	7.883.348.340.759	17.591.706.426.634	0,5	7.857.855.271.848	17.591.706.426.634	0,6

35	MYTX	2016	-494.620.000.000	1.619.757.000.000	-0,4	-1.591.305.000.000	1.619.757.000.000	-1
	MYTX	2017	-879.079.000.000	3.458.737.000.000	-0,3	-1.731.347.000.000	3.458.737.000.000	-1
	MYTX	2018	-1.170.949.000.000	3.654.167.000.000	-0,4	-2.549.481.000.000	3.654.167.000.000	-1
36	RICY	2016	122.181.711.834	873.224.844.013	0,2	64.219.447.422	873.224.844.013	0
	RICY	2017	164.596.150.267	1.037.820.994.280	0,2	73.623.719.116	1.037.820.994.280	0
	RICY	2018	217.084.787.490	1.539.602.054.832	0,2	82.220.730.980	1.539.602.054.832	0
37	RMBA	2016	5.082.758.000.000	13.470.943.000.000	0,5	-5.789.930.000.000	13.470.943.000.000	-1
	RMBA	2017	4.317.219.000.000	14.083.598.000.000	0,4	-6.307.627.000.000	14.083.598.000.000	-1
	RMBA	2018	3.555.795.000.000	14.879.589.000.000	0,3	-6.865.326.000.000	14.879.589.000.000	-1
38	ROTI	2016	628.912.513.675	2.919.640.858.718	0,3	1.121.741.662.038	2.919.640.858.718	0,5
	ROTI	2017	1.292.760.907.779	4.559.573.709.411	0,3	1.185.185.012.557	4.559.573.709.411	0,4
	ROTI	2018	1.350.987.149.189	4.393.810.380.883	0,4	1.327.358.114.301	4.393.810.380.883	0,4
39	SIPD	2016	422.782.000.000	2.567.211.000.000	0,2	229.740.971.998	2.567.211.000.000	0,1
	SIPD	2017	95.861.000.000	2.239.699.000.000	0,1	216.692.000.000	2.239.699.000.000	0,1
	SIPD	2018	106.853.000.000	2.187.879.000.000	0,1	546.335.000.000	2.187.879.000.000	0,3
40	SKBM	2016	50.289.956.266	1.001.657.012.004	0,1	189.918.992.230	1.001.657.012.004	0,3
	SKBM	2017	325.042.846.726	1.623.027.475.045	0,2	215.372.236.498	1.623.027.475.045	0,2
	SKBM	2018	235.903.390.907	1.771.365.972.009	0,2	230.381.622.237	1.771.365.972.009	0,2
41	SKLT	2016	53.384.288.666	568.239.939.951	0,1	61.407.124.126	568.239.939.951	0,2
	SKLT	2017	55.636.319.150	636.284.210.210	0,1	72.960.615.554	636.284.210.210	0,2
	SKLT	2018	65.386.564.495	747.293.725.435	0,1	104.782.340.970	747.293.725.435	0,2
42	SMBR	2016	545.994.345.000	4.368.876.996.000	0,1	512.957.654.000	4.368.876.996.000	0,2
	SMBR	2017	454.774.482.000	5.060.337.247.000	0,1	400.514.293.000	5.060.337.247.000	0,1
	SMBR	2018	721.921.650.000	5.538.079.503.000	0,2	329.942.755.000	5.538.079.503.000	0,1

43	SMSM	2016	945.905.000.000	2.254.740.000.000	0,5	1.163.895.000.000	2.254.740.000.000	0,7
	SMSM	2017	1.150.197.000.000	2.443.341.000.000	0,6	1.363.029.000.000	2.443.341.000.000	0,8
	SMSM	2018	1.383.666.000.000	2.801.203.000.000	0,6	1.637.306.000.000	2.801.203.000.000	0,8
44	TOTO	2016	701.058.623.842	2.581.440.938.262	0,3	1.378.722.067.049	2.581.440.938.262	0,7
	TOTO	2017	743.048.731.570	2.826.490.815.501	0,3	1.575.097.871.593	2.826.490.815.501	0,8
	TOTO	2018	2.373.116.205.431	2.826.490.815.501	1,0	1.736.030.667.695	2.826.490.815.501	0,9
45	TRIS	2016	180.812.182.806	639.701.164.511	0,3	48.576.016.907	639.701.164.511	0,1
	TRIS	2017	171.239.608.354	544.968.319.987	0,4	90.107.791.504	544.968.319.987	0,2
	TRIS	2018	166.639.791.241	633.014.281.325	0,3	89.316.626.152	633.014.281.325	0,2
46	TSPC	2016	2.731.670.696.170	6.585.807.349.438	0,5	3.881.601.093.086	6.585.807.349.438	0,8
	TSPC	2017	3.046.742.460.790	7.434.900.309.021	0,5	4.169.418.414.456	7.434.900.309.021	0,8
	TSPC	2018	3.091.587.234.510	7.869.975.060.326	0,5	4.500.697.781.383	7.869.975.060.326	0,8
47	ULTJ	2016	2.281.294.000.000	4.221.436.000.000	0,6	2.698.667.000.000	4.221.436.000.000	0,9
	ULTJ	2017	2.619.365.000.000	5.175.896.000.000	0,6	331.761.000.000	5.175.896.000.000	0,1
	ULTJ	2018	2.158.360.000.000	5.555.871.000.000	0,5	3.914.010.000.000	5.555.871.000.000	1,0
48	UNVR	2016	-4.289.965.000.000	16.745.695.000.000	-0,3	4.516.698.000.000	16.745.695.000.000	0,4
	UNVR	2017	-4.590.669.000.000	18.906.413.000.000	-0,3	4.985.828.000.000	18.906.413.000.000	0,4
	UNVR	2018	-2.809.757.000.000	19.522.970.000.000	-0,2	7.390.573.000.000	19.522.970.000.000	0,5

EBIT	Total Aset	X3	Nilai Pasar Thdp Ekuitas	Nilai Buku Thdp Total Liabilitas	X4	Penjualan	Total Aset	X5	Z SCOR E
78.324.000.000	767.479.000.000	0,3	589.896.800.000	383.091.000.000	0,9	887.663.000.000	767.479.000.000	1,2	3.07
74.038.000.000	840.236.000.000	0,3	522.058.668.000	417.225.000.000	0,8	814.490.000.000	840.236.000.000	1,0	2.59
91.122.000.000	881.275.000.000	0,3	550.985.056.000	399.361.000.000	0,8	804.302.000.000	881.275.000.000	0,9	2.65
4.558.717.000	136.618.855.000	0,1	142.146.215.400	75.514.424.000	1,1	1.151.605.756.000	136.618.855.000	8,4	3.79
21.638.606.000	305.208.703.000	0,2	155.345.506.830	226.717.826.000	0,4	1.932.783.905.000	305.208.703.000	6,3	2.01
27.474.554.000	648.968.295.000	0,1	152.299.516.500	548.236.812.000	0,2	3.592.798.235.000	648.968.295.000	5,5	3.99
351.007.000.000	5.504.890.000.000	0,2	2.907.800.000	1.905.626.000.000	0,9	3.724.075.000.000	5.504.890.000.000	0,7	2.01
93.342.000.000	6.267.816.000.000	0,0	2.614.850.000.000	2.718.939.000.000	0,6	3.885.791.000.000	6.267.816.000.000	0,6	2.33
176.696.000.000	8.432.632.000.000	0,1	1.601.460.000.000	4.835.966.000.000	0,2	4.443.262.000.000	8.432.632.000.000	0,5	1.63
142.952.442.753	1.543.216.299.146	0,3	3.817.544.107.520	595.128.097.887	3,8	1.511.978.367.218	1.543.216.299.146	1,0	3.13
186.735.420.715	1.601.346.561.573	0,4	2.510.769.393.792	571.946.769.034	2,6	1.732.985.361.870	1.601.346.561.573	1,1	3.57
222.221.896.628	1.652.905.985.730	0,4	3.083.401.009.920	556.309.556.626	3,3	1.971.478.070.171	1.652.905.985.730	1,2	3.91
159.205.816.867	1.206.089.567.283	0,4	961.648.686.584	244.440.880.699	2,4	1.051.069.900.376	1.206.089.567.283	0,9	4.28
155.131.737.330	1.188.798.795.362	0,4	720.676.693.568	468.122.101.794	0,9	1.047.701.082.078	1.188.798.795.362	0,9	2.82
133.153.316.013	1.312.376.999.120	0,3	738.035.474.182	574.341.524.938	0,8	1.187.195.058.022	1.312.376.999.120	0,9	2.46
8.214.698.964	183.501.650.442	0,1	90.720.000.000	33.757.198.849	1,6	62.760.109.860	183.501.650.442	0,3	4.64
14.737.057.056	183.501.650.442	0,3	81.360.000.000	28.862.718.117	1,7	88.010.862.980	183.501.650.442	0,5	5.74

34.236.874.970	217.362.960.011	0,5	165.600.000.000	34.207.731.081	2,9	117.489.192.060	217.362.960.011	0,5	6.14
164.851.000.000	2.931.807.000.00 0	0,2	391.412.770.494	1.766.825.000.00 0	0,1	2.467.553.000.00 0	2.931.807.000.00 0	0,8	1.56
182.713.000.000	2.939.456.000.00 0	0,2	422.905.752.058	1.744.756.000.00 0	0,1	2.510.578.000.00 0	2.939.456.000.00 0	0,9	1.62
193.931.000.000	3.392.980.000.00 0	0,2	431.903.746.752	2.166.496.000.00 0	0,1	2.647.193.000.00 0	3.392.980.000.00 0	0,8	1.45
318.559.366.987	1.425.964.152.41 8	0,7	803.250.000.000	538.044.038.690	0,9	4.115.541.761.17 3	1.425.964.152.41 8	2,9	5.74
160.979.863.453	1.392.636.444.50 1	0,4	767.550.000.000	489.592.257.434	0,9	4.257.738.486.90 8	1.392.636.444.50 1	3,1	5.67
136.839.635.762	1.168.956.042.70 6	0,4	818.125.000.000	192.308.466.864	2,6	3.629.327.583.57 2	1.168.956.042.70 6	3,1	4.06
327.047.654.000	1.197.796.650.00 0	0,9	4.003.295.250.000	185.422.642.000	13, 0	774.968.268.000	1.197.796.650.00 0	0,6	2.87
369.012.853.000	1.340.842.765.00 0	0,9	3.675.025.039.500	196.197.372.000	11, 2	777.308.328.000	1.340.842.765.00 0	0,6	3.10
441.248.118.000	1.523.517.170.00 0	1,0	4.403.624.775.000	239.353.356.000	11, 0	893.006.350.000	1.523.517.170.00 0	0,6	2.84
12.288.056.506	296.129.565.784	0,1	132.451.980.800	32.865.162.199	2,4	40.655.786.593	296.129.565.784	0,1	3.38
7.568.252.565	308.491.173.960	0,1	115.895.483.200	40.655.786.593	1,7	111.294.849.755	308.491.173.960	0,4	2.26
12.347.569.714	322.185.012.261	0,1	104.637.064.832	44.476.413.260	1,4	143.382.081.850	322.185.012.261	0,4	3.58
203.632.359.000	1.531.365.558.00 0	0,4	1.965.600.000.000	451.785.946.000	2,6	1.451.356.680.00 0	1.531.365.558.00 0	0,9	2.00
219.966.023.000	1.640.886.147.00 0	0,4	2.195.200.000.000	524.586.078.000	2,5	1.575.647.308.00 0	1.640.886.147.00 0	1,0	3.86
267.309.717.000	1.682.821.739.00 0	0,5	2.172.800.000.000	482.559.876.000	2,7	1.699.657.296.00 0	1.682.821.739.00 0	1,0	4.28
119.243.062.189	702.508.630.708	0,6	412.277.250.000	110.503.822.983	2,2	568.638.832.579	702.508.630.708	0,8	5.65
101.563.949.282	796.767.646.172	0,4	485.648.625.000	133.949.920.707	2,2	643.591.823.505	796.767.646.172	0,8	2.35
100.695.314.358	853.267.454.400	0,4	597.452.625.000	128.684.953.153	2,8	739.578.860.399	853.267.454.400	0,9	5.88

-45.134.244.208	1.158.935.571.03 4	- 0,1	79.400.354.000	1.151.833.904.00 6	0,0 4	243.013.782.107	1.158.935.571.03 4	0,2	1.50
-47.291.877.719	1.114.568.571.89 7	- 0,1	61.002.711.000	1.235.873.364.69 9	0,0 3	51.671.051.196	1.114.568.571.89 7	0,0 5	1.66
-26.653.735.712	1.090.658.578.99 6	- 0,1	78.432.057.000	1.349.487.510.14 0	0,0 3	23.910.705.666	1.090.658.578.99 6	0,0 2	2.19
826.729.617.029	8.583.223.835.99 7	0,3	10.159.344.026.70 0	5.424.781.372.86 5	1,1	5.874.745.032.61 5	8.583.223.835.99 7	0,7	4.00
824.530.694.900	9.369.891.776.77 5	0,3	13.380.599.449.80 0	6.081.574.204.38 6	1,3	7.337.185.138.76 2	9.369.891.776.77 5	0,8	4.07
1.988.090.191.15 8	10.965.118.708.7 84	0,6	19.265.585.318.92 5	6.676.781.411.21 9	1,7	9.938.310.691.32 6	10.965.118.708.7 84	0,9	4.16
10.122.038.000.0 00	62.951.634.000.0 00	0,5	122.949.223.200.0 00	23.387.406.000.0 00	3,2	76.274.147.000.0 00	62.951.634.000.0 00	1,2	1.66
11.237.253.000.0 00	66.759.930.000.0 00	0,6	161.238.574.400.0 00	24.572.266.000.0 00	3,9	83.305.925.000.0 00	66.759.930.000.0 00	1,2	1.21
11.156.804.000.0 00	69.097.219.000.0 00	0,5	160.901.859.000.0 00	23.963.934.000.0 00	4,0	83.305.925.000.0 00	69.097.219.000.0 00	1,2	1.49
825.947.000.000	18.697.779.000.0 00	0,1	3.728.736.000.000	12.849.602.000.0 00	0,2	13.633.556.000.0 00	18.697.779.000.0 00	0,7	.17
106.824.000.000	18.191.176.000.0 00	0,0	2.369.664.000.000	12.501.710.000.0 00	0,1	14.146.918.000.0 00	18.191.176.000.0 00	0,8	-58
-85.585.000.000	19.711.478.000.0 00	0,0	2.265.120.000.000	13.835.648.000.0 00	0,1	15.349.939.000.0 00	19.711.478.000.0 00	0,8	1.40
-224.181.113.000	4.743.579.758.00 0	- 0,2	2.088.848.242.000	3.565.112.660.00 0	0,4	1.647.106.585.00 0	4.743.579.758.00 0	0,3	8.47
-410.210.954.000	4.035.086.385.00 0	- 0,3	1.786.325.548.800	3.701.551.196.00 0	0,3	1.293.363.942.00 0	4.035.086.385.00 0	0,3	7.74
-269.305.861.000	586.940.667.000	1,5	453.784.312.800	450.801.225.000	0,6	528.163.920.000	450.801.225.000	1,2	8.86
4.864.168.000.0 0	28.901.948.000.0 00	0,6	100.861.100.000.0 00	10.401.125.000.0 00	5,8	34.375.236.000.0 00	28.901.948.000.0 00	1,2	8.54

5.221.746.000.00	31.619.514.000.00	0,5	103.790.981.200.00	11.295.184.000.00	5,5	35.606.593.000.00	31.619.514.000.00	1,1	3.93
6.447.921.000.00	34.367.153.000.00	0,6	121.866.938.600.00	11.660.003.000.00	6,3	38.413.407.000.00	34.367.153.000.00	1,1	3.46
93.338.344.338	439.465.673.296	0,7	505.546.340.000	65.716.637.766	4,6	792.794.834.768	439.465.673.296	1,8	4.11
91.720.411.410	513.022.591.574	0,6	367.493.301.000	513.022.591.574	0,4	761.926.952.217	513.022.591.574	1,5	3.66
57.302.165.309	570.197.810.698	0,3	373.326.528.000	570.197.810.698	0,4	777.316.506.801	570.197.810.698	1,4	4.16
218.802.926.296	2.276.031.922.082	0,3	4.954.337.500.000	1.050.386.739.011	2,8	96.225.837.403	2.276.031.922.082	0,0	2.04
189.230.359.836	2.294.677.493.483	0,3	5.268.515.000.000	1.005.656.523.820	3,1	535.350.928.705	2.294.677.493.483	0,2	1.52
191.664.863.855	2.370.198.817.803	0,3	4.543.490.000.000	997.975.486.781	2,7	545.998.235.363	2.370.198.817.803	0,2	1.61
33.550.733.034	1.381.633.321.120	0,1	14.504.571.900.000	805.876.240.489	10,8	1.674.702.722.328	1.381.633.321.120	1,2	1.36
-4.282.682.490	1.529.874.782.290	0,0	18.285.678.250.000	1.003.464.884.586	10,9	1.631.317.499.096	1.529.874.782.290	1,1	1.30
25.910.150.677	1.442.350.608.575	0,1	20.145.238.750.000	945.703.748.717	12,8	1.592.979.941.258	1.442.350.608.575	1,1	1.31
82.710.229.600	1.339.032.413.455	0,2	204.336.000.000	1.081.015.810.782	0,1	1.284.510.320.664	1.339.032.413.455	1,0	2.71
87.104.750.425	1.213.916.545.120	0,2	239.500.800.000	936.511.874.370	0,2	980.285.748.450	1.213.916.545.120	0,8	2.59
93.162.889.874	1.400.683.598.096	0,2	259.776.000.000	1.096.799.666.849	0,1	1.130.297.518.656	1.400.683.598.096	0,8	2.28
8.285.007.000.00	82.174.515.000.00	0,3	69.584.012.880.500	38.233.092.000.00	1,1	66.659.484.000.00	82.174.515.000.00	0,8	2.15
8.747.502.000.00	87.939.488.000.00	0,3	66.950.762.052.500	41.182.764.000.00	1,0	70.186.618.000.00	87.939.488.000.00	0,8	3.48
9.143.020.000.00	96.537.796.000.00	0,3	65.414.177.425.000	46.620.996.000.00	0,8	73.394.728.000.00	96.537.796.000.00	0,8	4.98

90.344.591.463	2.477.272.502.53 8	0,1	531.562.165.100	409.208.624.907	0,8	1.637.036.790.11 9	2.477.272.502.53 8	0,7	2.15
164.706.423.689	2.434.617.337.84 9	0,2	826.874.634.600	289.798.419.319	1,7	1.967.982.902.77 2	2.434.617.337.84 9	0,8	3.48
148.239.971.300	2.482.337.567.96 7	0,2	1.456.874.356.200	288.105.732.114	3,0	2.400.062.227.79 0	2.482.337.567.96 7	1,0	4.98
3.171.745.000.00 0	9.251.026.000.00 0	1,1	16.602.310.834.05 0	9.878.062.000.00 0	1,0	27.063.310.000.0 00	9.251.026.000.00 0	2,9	6.46
2.275.098.000.00 0	21.088.870.000.0 00	0,4	14.833.679.783.00 0	11.293.242.000.0 00	0,8	29.602.688.000.0 00	21.088.870.000.0 00	1,4	3.23
3.843.879.000.00 0	23.038.028.000.0 00	0,6	25.212.136.682.15 0	12.823.219.000.0 00	1,2	34.012.965.000.0 00	23.038.028.000.0 00	1,5	3.85
442.824.103.843	4.612.562.541.06 4	0,3	15.273.500.000.00 0	2.341.155.131.87 0	3,9	5.811.502.656.43 1	4.612.562.541.06 4	1,3	2.58
535.661.371.401	6.096.148.972.53 3	0,3	14.995.800.000.00 0	3.523.628.217.40 6	2,6	6.255.312.383.29 4	6.096.148.972.53 3	1,0	2.08
765.017.358.119	9.460.427.317.68 1	0,3	14.440.000.000.00 0	6.103.967.587.83 0	1,4	7.636.245.960.23 6	9.460.427.317.68 1	0,8	1.67
386.129.743.485	1.871.422.416.04 4	0,7	1.105.996.889.532	1.321.345.840.44 9	0,5	2.812.196.217.44 7	1.871.422.416.04 4	1,5	2.84
428.884.879.225	3.013.760.616.98 5	0,5	1.707.082.155.582	1.227.014.231.70 2	0,8	3.073.742.401.91 7	3.013.760.616.98 5	1,0	3.18
308.977.208.238	3.244.821.647.07 6	0,3	1.210.185.002.314	1.213.840.888.14 7	0,6	3.434.580.415.17 0	3.244.821.647.07 6	1,1	2.37
103.123.237.482	1.142.273.020.55 0	0,3	141.750.000.000	722.488.734.446	0,1	1.995.337.146.83 4	1.142.273.020.55 0	1,7	2.57
130.259.136.752	1.328.291.727.61 6	0,3	222.750.000.000	842.752.226.515	0,2	2.245.519.457.75 4	1.328.291.727.61 6	1,7	1.59
137.002.874.391	1.391.416.464.51 2	0,3	405.000.000.000	836.245.435.111	0,3	2.327.951.625.61 0	1.391.416.464.51 2	1,7	2.76
1.494.407.979	139.809.135.385	0,0	33.120.000.000	50.799.380.910	0,4	99.382.027.031	139.809.135.385	0,7	1.48
11.455.876.839	149.420.009.884	0,3	47.196.000.000	57.921.570.888	0,5	113.414.715.049	149.420.009.884	0,8	1.97

172.486.581	154.088.747.766	0,0	78.384.000.000	59.439.145.864	0,8	86.916.161.329	154.088.747.766	0,6	1.88
24.644.369.286	709.959.168.088	0,1	197.950.000.000	269.032.270.377	0,4	685.443.920.925	709.959.168.088	1,0	2.29
-17.005.066.559	780.669.761.787	-	144.450.000.000	367.927.139.244	0,2	731.577.343.628	780.669.761.787	0,9	1.67
-137.357.577.709	648.016.880.325	0,7	134.820.000.000	347.517.123.452	0,2	502.517.714.607	648.016.880.325	0,8	.64
213.297.300.000	743.934.894.000	0,9	4.121.600.000.000	161.262.425.000	15,3	1.034.806.890.000	743.934.894.000	1,4	4.32
208.494.042.000	847.006.544.000	0,8	3.808.000.000.000	231.569.103.000	9,9	1.156.648.155.000	847.006.544.000	1,4	3.54
47.128.975.000	1.263.113.689.000	0,1	1.926.400.000.000	744.833.288.000	1,6	1.147.644.463.000	1.263.113.689.000	0,9	2.36
1.372.532.000.000	2.275.038.000.000	2,0	24.757.250.000.000	1.454.398.000.000	10,2	3.263.311.000.000	2.275.038.000.000	1,4	3.91
1.571.109.000.000	2.510.078.000.000	2,1	28.813.225.000.000	1.445.173.000.000	12,0	3.389.736.000.000	2.510.078.000.000	1,4	2.85
1.833.242.000.000	2.889.501.000.000	2,1	33.712.000.000.000	1.721.965.000.000	11,7	3.649.615.000.000	2.889.501.000.000	1,3	3.51
173.216	483.037.173.864	0,0	89.880.000.000	113.947.973.889	0,5	344.361.345.265	483.037.173.864	0,7	2.52
3.645.061.742	497.354.419.089	0,0	88.168.000.000	130.623.005.085	0,4	344.678.666.245	497.354.419.089	0,7	2.41
7.589.812.651	511.887.783.867	0,0	76.612.000.000	143.913.787.087	0,3	300.572.751.733	511.887.783.867	0,6	2.16
2.315.242.242.867	12.922.421.859.142	0,6	36.780.061.047.625	6.657.165.872.077	3,3	18.349.959.898.358	12.922.421.859.142	1,4	3.64
2.460.559.388.050	14.915.849.800.251	0,5	45.164.573.444.500	7.561.503.434.179	3,6	20.816.673.946.473	14.915.849.800.251	1,4	3.65
2.627.892.008.006	17.591.706.426.634	0,5	58.579.793.279.500	9.049.161.944.940	3,9	24.060.802.395.725	17.591.706.426.634	1,4	3.59
-245.716.000.000	1.619.757.000.000	-	89.446.661.197	2.544.730.000.000	0,0	1.296.753.000.000	1.619.757.000.000	0,8	1.40

-197.023.000.000	3.458.737.000.000	-0,2	203.866.654.203	3.109.652.000.000	0,04	1.640.409.000.000	3.458.737.000.000	0,5	.70
-134.724.000.000	36.541.670.000.000	0,0	155.466.657.162	3.415.331.000.000	0,03	2.327.448.000.000	3.654.167.000.000	0,6	1.70
6.719.955.128	873.224.844.013	0,0	98.824.496.540	876.184.855.001	0,30	1.221.519.096.811	873.224.844.013	1,4	2.00
98.068.638.527	1.037.820.994.280	0,3	96.257.626.500	944.179.416.586	0,30	1.600.432.168.098	1.037.820.994.280	1,5	2.40
29.841.866.355	1.539.602.054.832	0,1	105.241.671.640	1.094.692.568.786	0,20	2.107.868.384.272	1.539.602.054.832	1,4	2.00
-525.906.000.000	13.470.943.000.000	-0,1	17.618.149.945.000	4.029.576.000.000	2,6	19.228.981.000.000	13.470.943.000.000	1,4	3.80
313.675.000.000	14.083.598.000.000	0,1	13.382.431.775.000	5.159.928.000.000	1,6	20.258.870.000.000	14.083.598.000.000	1,4	2.80
-215.217.000.000	14.879.589.000.000	0,0	11.357.154.510.000	6.513.618.000.000	1,0	21.923.057.000.000	14.879.589.000.000	1,5	2.10
443.044.977.388	2.919.640.858.718	0,5	8.098.880.000.000	1.476.889.086.692	3,3	2.521.920.968.213	2.919.640.858.718	0,9	2.75
257.164.701.194	4.559.573.709.411	0,2	7.887.773.332.200	1.739.467.993.982	2,7	2.491.100.179.560	4.559.573.709.411	0,5	2.41
194.414.713.941	4.393.810.380.883	0,1	7.423.786.665.600	1.476.909.260.772	3,0	2.766.545.866.684	4.393.810.380.883	0,6	2.75
54.357.000.000	2.567.211.000.000	0,1	910.589.753.720	1.424.380.421.256	0,4	2.427.199.000.000	2.567.211.000.000	0,9	1.82
-146.032.000.000	2.239.699.000.000	-0,2	1.245.365.398.470	1.448.387.000.000	0,5	2.449.961.000.000	2.239.699.000.000	1,1	1.39
128.315.000.000	2.187.879.000.000	0,2	1.372.580.143.475	1.347.391.000.000	0,6	3.120.459.000.000	2.187.879.000.000	1,4	2.40

57.968.902.334	1.001.657.012.00 4	0,2	599.379.772.160	633.267.725.358	0,6	1.501.115.928.44 6	1.001.657.012.00 4	1,5	2.36
51.846.949.649	1.623.027.475.04 5	0,1	1.234.092.300.155	599.790.014.646	1,2	1.841.487.199.82 8	1.623.027.475.04 5	1,1	2.69
46.038.083.536	1.771.365.972.00 9	0,1	1.199.572.235.815	730.789.419.438	1,0	1.953.910.957.16 0	1.771.365.972.00 9	1,1	2.39
33.606.710.221	568.239.939.951	0,2	212.784.074.000	272.088.644.079	0,5	833.850.372.883	568.239.939.951	1,5	2.58
41.293.729.217	636.284.210.210	0,2	759.814.550.000	328.714.435.982	1,4	913.344.143.878	636.284.210.210	1,4	2.38
54.165.842.691	747.293.725.435	0,2	1.036.110.750.000	408.057.718.435	1,5	1.043.538.486.71 1	747.293.725.435	1,4	2.44
328.421.435.000	4.368.876.996.00 0	0,2	25.479.587.315.00 0	17.381.935.088.0 00	0,9	1.522.808.093.00 0	4.368.876.996.00 0	0,3	1.79
192.096.085.000	5.060.337.247.00 0	0,1	16.438.344.326.08 0	1.248.119.294.00 0	7,9	1.551.524.990.00 0	5.060.337.247.00 0	0,3	1.90
247.502.029.000	5.538.079.503.00 0	0,1	17.381.935.088.00 0	1.647.477.388.00 0	6,3	1.995.807.528.00 0	5.538.079.503.00 0	0,4	2.08
668.057.000.000	2.254.740.000.00 0	1,0	5.643.501.931.200	674.685.000.000	5,0	3.339.964.000.00 0	2.254.740.000.00 0	1,5	3.56
722.853.000.000	2.443.341.000.00 0	1,0	7.227.137.677.200	615.157.000.000	7,0	2.879.876.000.00 0	2.443.341.000.00 0	1,2	5.84
831.869.000.000	2.801.203.000.00 0	1,0	8.062.145.616.000	650.926.000.000	7,4	3.933.353.000.00 0	2.801.203.000.00 0	1,4	6.25
274.673.531.210	2.581.440.938.26 2	0,4	5.139.360.000.000	1.057.566.418.72 0	2,9	2.069.017.634.71 0	2.581.440.938.26 2	0,8	2.81
373.751.864.576	2.826.490.815.50 1	0,4	4.210.560.000.000	1.132.699.218.95 4	2,2	2.171.861.931.16 4	2.826.490.815.50 1	0,8	3.36
448.647.612.383	2.826.490.815.50 1	0,5	3.591.360.000.000	1.132.699.218.95 4	1,9	2.228.260.379.88 4	2.826.490.815.50 1	0,8	2.86
46.830.132.329	639.701.164.511	0,2	351.269.965.200	293.073.984.034	0,7	901.909.489.240	639.701.164.511	1,4	2.11
33.408.621.080	544.968.319.987	0,2	322.657.043.016	188.736.733.204	1,0	773.806.956.330	544.968.319.987	1,4	2.12
41.505.497.468	633.014.281.325	0,2	230.469.316.440	276.789.437.347	0,5	860.682.351.001	633.014.281.325	1,4	1.73

691.884.130.259	6.585.807.349.43 8	0,3	8.865.000.000.000	1.950.534.206.74 6	2,7	9.138.238.993.84 2	6.585.807.349.43 8	1,4	5.80
634.164.067.903	7.434.900.309.02 1	0,3	8.100.000.000.000	2.352.891.899.87 6	2,1	9.565.462.045.19 9	7.434.900.309.02 1	1,3	4.90
702.576.475.209	7.869.975.060.32 6	0,3	6.255.000.000.000	2.437.126.989.83 2	1,5	10.088.118.830.7 80	7.869.975.060.32 6	1,3	4.40
888.987.000.000	4.221.436.000.00 0	0,7	13.199.905.740.00 0	749.967.000.000	10, 6	4.685.988.000.00 0	4.221.436.000.00 0	1,1	3.91
959.334.000.000	5.175.896.000.00 0	0,6	14.961.818.760.00 0	978.185.000.000	9,2	4.879.559.000.00 0	5.175.896.000.00 0	0,9	2.43
892.565.000.000	5.555.871.000.00 0	0,5	15.597.262.800.00 0	780.915.000.000	12, 0	5.472.882.000.00 0	5.555.871.000.00 0	1,0	3.95
8.707.661.000.00 0	16.745.695.000.0 00	1,7	296.044.000.000.0 00	12.041.437.000.0 00	14, 8	40.053.732.000.0 00	16.745.695.000.0 00	2,4	5.93
9.495.764.000.00 0	18.906.413.000.0 00	1,7	426.517.000.000.0 00	13.733.025.000.0 00	18, 6	41.204.510.000.0 00	18.906.413.000.0 00	2,2	2.55
12.278.630.000.0 00	19.522.970.000.0 00	2,1	346.402.000.000.0 00	11.944.837.000.0 00	17, 4	41.802.073.000.0 00	19.522.970.000.0 00	2,1	1.97

Lampiran 5

Opini Audit pada Perusahaan Manufaktur 2016-2018

No	Kode Perusahaan	Opini		
		2016	2017	2018
1	ADES	WTP	WTP	WTP
2	ALKA	WTP	WTP	WTP
3	AMFG	WTP	WTP	WTP
4	ARNA	WTP	WTP	WTP
5	BOLT	WTP	WTP	WTP
6	BTON	WTP	WTP	WTP
7	BUDI	WTP	WTP	WTP
8	CEKA	WTP	WTP	WTP
9	DLTA	WTP	WTP	WTP
10	DPNS	WTP	WTP	WTP
11	DVLA	WTP	WTP	WTP
12	EKAD	WTP	WTP	WTP
13	ETWA	WTP	WTP	WTP
14	FASW	WTP	WTP	WTP
15	GGRM	WTP	WTP	WTP
16	GJTL	WTP	WTP	WTP
17	HDTX	WTP	WDP	WDP
18	ICBP	WTP	WTP	WTP
19	IGAR	WTP	WTP	WTP
20	IMPC	WTP	WTP	WTP
21	INAF	WTP	WTP	WTP
22	INAI	WTP	WTP	WTP
23	INDF	WTP	WTP	WTP
24	INDS	WTP	WTP	WTP
25	JPFA	WTP	WTP	WTP
26	KAEF	WTP	WTP	WTP
27	KBLI	WTP	WTP	WTP
28	KDSI	WTP	WTP	WTP
29	KICI	WTP	WTP	WTP
30	MBTO	WTP	WTP	WTP
31	MERK	WTP	WTP	WTP
32	MLBI	WTP	WTP	WTP
33	MRAT	WTP	WTP	WTP
34	MYOR	WTP	WTP	WTP
35	RICY	WTP	WTP	WTP
36	MYTX	WTP	WTP	WTP
37	RMBA	WDP	WTP	WTP
38	ROTI	WTP	WTP	WTP
39	SIPD	WTP	WTP	WTP
40	SKBM	WTP	WTP	WTP

41	SKLT	WTP	WTP	WTP
42	SMBR	WTP	WTP	WTP
43	SMSM	WTP	WTP	WTP
44	TOTO	WTP	WTP	WTP
45	TRIS	WTP	WTP	WTP
46	TSPC	WTP	WTP	WTP
47	ULTJ	WTP	WTP	WTP
48	UNVR	WTP	WTP	WTP



Lampiran 6

Nama Kantor Akuntan Publik Perusahaan Manufaktur Tahun 2015

No	Kode Perusahaan	Tahun
		2015
1	ADES	Tanubrata Sutanto Fahmi Bambang & Rekan
2	ALKA	Johannes Juara & Rekan
3	AMFG	Siddharta Widjaja & Rekan
4	ARNA	Purwantono, Sungkoro & Surja
5	BOLT	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
6	BTON	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
7	BUDI	Mulyamin, Sensi, Suryanto & Lianny
8	CEKA	Purwantono, Sungkoro & Surja
9	DLTA	Osman Bing Satrio & Eny
10	DPNS	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
11	DVLA	Purwantono, Sungkoro & Surja
12	EKAD	Budiman, Wawan, Pamudji & Rekan
13	ETWA	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
14	FASW	Osman Bing Satrio & Eny
15	GGRM	Siddharta Widjaja & Rekan
16	GJTL	Osman Bing Satrio & Eny
17	HDTX	Bambang Sudaryono & Rekan
18	ICBP	Purwantono, Sungkoro & Surja
19	IGAR	Hartanto, Grace & Kurniawan
20	IMPC	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
21	INAF	Hendrawinata Eddy Siddharta & Tanzil
22	INAI	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
23	INDF	Purwantono, Sungkoro & Surja
24	INDS	Tanubrata Sutanto Fahmi Bambang & Rekan
25	JPFA	Mulyamin, Sensi, Suryanto & Lianny
26	KAEF	Hendrawinata Eddy Siddharta & Tanzil
27	KBLI	Osman Bing Satrio & Eny
28	KDSI	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
29	KICI	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suhadi & Rekan
30	MBTO	Tanubrata Sutanto Fahmi Bambang & Rekan
31	MERK	Siddharta Widjaja & Rekan
32	MLBI	Osman Bing Satrio & Eny
33	MRAT	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
34	MYOR	Mulyamin, Sensi, Suryanto & Lianny
35	MYTX	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
36	RICY	Joachim Poltak Lian & Rekan
37	RMBA	Tanudiredja, Wibisana, Rintis & Rekan

38	ROTI	Purwantono, Sungkoro & Surja
39	SIPD	Tanubrata Sutanto Fahmi Bambang & Rekan
40	SKBM	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
41	SKLT	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
42	SMBR	Doli, Bambang, Sulistiyanto, Dadang & Ali
43	SMSM	Purwantono, Sungkoro & Surja
44	TOTO	Purwantono, Sungkoro & Surja
45	TRIS	Gideon Adi & Rekan
46	TSPC	Tanubrata Sutanto Fahmi Bambang & Rekan
47	ULTJ	Tanubrata Sutanto Fahmi Bambang & Rekan
48	UNVR	Siddharta Widjaja & Rekan



Lampiran 7

Nama Kantor Akuntan Publik pada Perusahaan Manufaktur Tahun 2016

No	Kode Perusahaan	Tahun
		2016
1	ADES	Tanubrata Sutanto Fahmi Bambang & Rekan
2	ALKA	Johannes Juara & Rekan
3	AMFG	Siddharta Widjaja & Rekan
4	ARNA	Purwantono, Sungkoro & Surja
5	BOLT	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
6	BTON	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
7	BUDI	Mirawati Sensi Idris
8	CEKA	Purwantono, Sungkoro & Surja
9	DLTA	Satrio Bing Eny & Rekan
10	DPNS	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
11	DVLA	Purwantono, Sungkoro & Surja
12	EKAD	Hendrawinata Eddy Siddharta & Tanzil
13	ETWA	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
14	FASW	Satrio Bing Eny & Rekan
15	GGRM	Siddharta Widjaja & Rekan
16	GJTL	Satrio Bing Eny & Rekan
17	HDTX	Mirawati Sensi Idris
18	ICBP	Purwantono, Sungkoro & Surja
19	IGAR	Hartanto, Grace & Kurniawan
20	IMPC	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
21	INAF	Hendrawinata Eddy Siddharta & Tanzil
22	INAI	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
23	INDF	Purwantono, Sungkoro & Surja
24	INDS	Tanubrata Sutanto Fahmi Bambang & Rekan
25	JPFA	Mirawati Sensi Idris
26	KAEF	Hadori Sugiarto Adi & Rekan
27	KBLI	Satrio Bing Eny & Rekan
28	KDSI	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
29	KICI	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
30	MBTO	Tanubrata Sutanto Fahmi Bambang & Rekan
31	MERK	Siddharta Widjaja & Rekan
32	MLBI	Satrio Bing Eny & Rekan
33	MRAT	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
34	MYOR	Mirawati Sensi Idris
35	MYTX	Hendrawinata Hanny Erwin & Sumargo
36	RICY	Johanes Juara & Rekan
37	RMBA	Osman Bing Satrio & Eny

38	ROTI	Purwantono, Sungkoro & Surja
39	SIPD	Tanubrata Sutanto Fahmi Bambang & Rekan
40	SKBM	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
41	SKLT	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
42	SMBR	Satrio Bing Eny & Rekan
43	SMSM	Purwantono, Sungkoro & Surja
44	TOTO	Purwantono, Sungkoro & Surja
45	TRIS	Gideon Adi & Rekan
46	TSPC	Tanubrata Sutanto Fahmi Bambang & Rekan
47	ULTJ	Tanubrata Sutanto Fahmi Bambang & Rekan
48	UNVR	Siddharta Widjaja & Rekan



Lampiran 8

Nama Kantor Akuntan Publik pada Perusahaan Manufaktur Tahun 2017

Kode Perusahaan	Tahun
	2017
ADES	Tanubrata Sutanto Fahmi Bambang & Rekan
ALKA	Johannes Juara & Rekan
AMFG	Siddharta Widjaja & Rekan
ARNA	Purwantono, Sungkoro & Surja
BOLT	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
BTON	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
BUDI	Mirawati Sensi Idris
CEKA	Purwantono, Sungkoro & Surja
DLTA	Satrio Bing Eny & Rekan
DPNS	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
DVLA	Purwantono, Sungkoro & Surja
EKAD	Kanaka Purwadiredja, Suhartono
ETWA	Bharata, Arifin, Mumajad & Sayuti
FASW	Satrio Bing Eny & Rekan
GGRM	Siddharta Widjaja & Rekan
GJTL	Satrio Bing Eny & Rekan
HDTX	Purwantono, Sungkoro & Surja
ICBP	Purwantono, Sungkoro & Surja
IGAR	Purwantono, Sungkoro & Surja
IMPC	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
INAF	Hendrawinata Hanny Erwin & Sumargo
INAI	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
INDF	Purwantono, Sungkoro & Surja
INDS	Tanubrata Sutanto Fahmi Bambang & Rekan
JPFA	Purwantono, Sungkoro & Surja
KAEF	Hadori Sugiarto Adi & Rekan
KBLI	Satrio Bing Eny & Rekan
KDSI	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
KICI	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
MBTO	Tanubrata Sutanto Fahmi Bambang & Rekan
MERK	Siddharta Widjaja & Rekan
MLBI	Satrio Bing Eny & Rekan
MRAT	Kanaka Purwadiredja, Suhartono
MYOR	Mirawati Sensi Idris
MYTX	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
RICY	Joachim Poltak Lian & Rekan
RMBA	Satrio Bing Eny & Rekan
ROTI	Purwantono, Sungkoro & Surja
SIPD	Tanubrata Sutanto Fahmi Bambang & Rekan

SKBM	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
SKLT	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan
SMBR	Herman Dody Tanumihardja & Rekan
SMSM	Purwantono, Sungkoro & Surja
TOTO	Purwantono, Sungkoro & Surja
TRIS	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
TSPC	Tanubrata Sutanto Fahmi Bambang & Rekan
ULTJ	Tanubrata Sutanto Fahmi Bambang & Rekan
UNVR	Siddharta Widjaja & Rekan



Lampiran 9

Nama Kantor Akuntan Publik pada Perusahaan Manufaktur Tahun 2018

Kode Perusahaan	Tahun
	2018
ADES	Tanubrata Sutanto Fahmi Bambang & Rekan
ALKA	Anwar & Rekan
AMFG	Siddharta Widjaja & Rekan
ARNA	Purwantono, Sungkoro & Surja
BOLT	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
BTON	Hadori Sugiarto Adi & Rekan
BUDI	Mirawati Sensi Idris
CEKA	Purwantono, Sungkoro & Surja
DLTA	Satrio Bing Eny & Rekan
DPNS	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
DVLA	Purwantono, Sungkoro & Surja
EKAD	Kanaka Purwadiredja, Suhartono
ETWA	Bharata, Arifin, Mumajad & Sayuti
FASW	Satrio Bing Eny & Rekan
GGRM	Siddharta Widjaja & Rekan
GJTL	Satrio Bing Eny & Rekan
HDTX	Mirawati Sensi Idris
ICBP	Purwantono, Sungkoro & Surja
IGAR	Purwantono, Sungkoro & Surja
IMPC	Amir Abadi Jusuf, Aryanto, Mawar & Rekan
INAF	Hendrawinata Hanny Erwin & Sumargo
INAI	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
INDF	Purwantono, Sungkoro & Surja
INDS	Tanubrata Sutanto Fahmi Bambang & Rekan
JPFA	Tanubrata Sutanto Fahmi Bambang & Rekan
KAEF	Hadori Sugiarto Adi & Rekan
KBLI	Satrio Bing Eny & Rekan
KDSI	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
KICI	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
MBTO	Tanubrata Sutanto Fahmi Bambang & Rekan
MERK	Siddharta Widjaja & Rekan
MLBI	Satrio Bing Eny & Rekan
MRAT	Kanaka Purwadiredja, Suhartono
MYOR	Mirawati Sensi Idris
MYTX	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
RICY	Joachim Poltak Lian & Rekan
RMBA	Satrio Bing Eny & Rekan
ROTI	Purwantono, Sungkoro & Surja
SIPD	Tanubrata Sutanto Fahmi Bambang & Rekan
SKBM	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
SKLT	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan

SMBR	Herman Dody Tanumihardja & Rekan
SMSM	Purwantono, Sungkoro & Surja
TOTO	Purwantono, Sungkoro & Surja
TRIS	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan
TSPC	Tanubrata Sutanto Fahmi Bambang & Rekan
ULTJ	Tanubrata Sutanto Fahmi Bambang & Rekan
UNVR	Siddharta Widjaja & Rekan



Lampiran 10
Daftar Riwayat Hidup

A. DATA PRIBADI

Nama Lengkap: Kevia Fitriana Waendhi

Nama Panggilan: Kevi

NPM: 10090116040

Tempat, Tanggal Lahir: Bandung, 23 Januari 1999

Domisili: Bandung

Jenis Kelamin: Perempuan

Agama: Islam

Status: Mahasiswa

Alamat: Komp. Orange District, Jalan Alamanda IV No.24. RT. 02/RW.

30. Cinunuk, Cileunyi. Kab. Bandung.

Nama Ayah: Kunkun Kustiwa

Nama Ibu: Vinni Noviandhi

No. HP: 081320917865

E-mail: Kevia.f.w@gmail.com

Golongan Darah: AB

B. RIWAYAT PENDIDIKAN

1. Formal

(2000-2003) PG Al Qolam

(2003-2006) TK Darul Fikri

(2006-2011) SD Labschool UPI Kampus Cibiru

(2011-2013) SMPN 2 Bandung

(2013-2016) SMAN 20 Bandung

(2016-Sekarang) Universitas Islam Bandung (Fak. Ekonomi- Akuntansi)

C. Organisasi dan Pengalaman Kerja

1. Pengalaman Organisasi

(2012-2013) Anggota Cheerleaders BARSTWO SMPN 2 Bandung

2. Pengalaman Kerja

2019: Magang di Sekretariat DPRD Kota Bandung



Bandung, 14 Januari 2020

Hormat Saya,

Kevia Fitriana Waendhi