

## **BAB V**

### **PENUTUP**

#### **5.1. Kesimpulan**

Berdasarkan hasil analisis data penelitian maka dapat ditarik kesimpulan sebagai berikut:

1. *Audit tenure* tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan.
2. Profitabilitas berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan.
3. Potensi kebangkrutan berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan. Ketika perusahaan dalam kondisi sehat atau tidak berpotensi bangkrut maka perusahaan akan tepat waktu menyampaikan laporan keuangan, sebaliknya ketika perusahaan dalam kondisi tidak sehat atau berpotensi bangkrut maka perusahaan tidak tepat waktu menyampaikan laporan keuangan.
4. Afiliasi Kantor Akuntan Publik berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan.

#### **5.2. Implikasi**

Profitabilitas berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan. Berdasarkan hal tersebut maka perusahaan diharapkan meningkatkan kinerja perusahaan agar perusahaan mampu menghasilkan laba. Ketika perusahaan mampu menghasilkan laba maka perusahaan dapat dengan

segera menyampaikan kabar baik tersebut kepada investor dengan menyampaikan laporan keuangan tepat waktu.

Potensi kebangkrutan berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan. Pihak Kantor Akuntan Publik diharapkan melakukan perencanaan dan penjadwalan audit dengan baik sehingga mampu melakukan audit dengan cepat walaupun ketika perusahaan dalam kondisi berpotensi bangkrut sehingga perusahaan dapat menyampaikan laporan keuangan tepat waktu.

Afiliasi Kantor Akuntan Publik berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan. Berdasarkan hal tersebut maka perusahaan diharapkan menggunakan jasa Kantor Akuntan Publik *Big Four*. Kantor Akuntan Publik *Big Four* akan mampu melakukan audit lebih cepat sehingga perusahaan dapat tepat waktu menyampaikan laporan keuangan.

### **5.3. Keterbatasan Penelitian**

Penelitian ini meneliti mengenai *audit tenure*. Informasi mengenai lama waktu perikatan Kantor Akuntan Publik dengan klien membutuhkan laporan keuangan 5 sampai 6 tahun sebelum periode penelitian dan penelitian ini meneliti dari tahun 2015 - 2019. Laporan keuangan yang disajikan di website Bursa Efek Indonesia hanya laporan keuangan 4 tahun terakhir dan terkadang tidak tersedia di website perusahaan. Hal tersebut menyebabkan peneliti harus menghilangkan 19 perusahaan karena tidak memperoleh informasi mengenai *audit tenure*.

#### **5.4. Saran**

Saran bagi penelitian selanjutnya adalah peneliti selanjutnya tidak hanya meneliti perusahaan manufaktur. Penelitian selanjutnya juga dapat memperpanjang periode penelitian sehingga diperoleh hasil yang lebih baik.



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# **LAMPIRAN**

## Descriptives

**Descriptive Statistics**

|                      | N   | Minimum | Maximum | Mean   | Std. Deviation |
|----------------------|-----|---------|---------|--------|----------------|
| Audit tenure         | 746 | 1.00    | 7.00    | 2.3284 | 1.33338        |
| Profitabilitas       | 746 | -.55    | .92     | .0373  | .10343         |
| Potensi kebangkrutan | 746 | -26.88  | 20.08   | 3.6516 | 5.29541        |
| Valid N (listwise)   | 746 |         |         |        |                |



## Frequencies

### Frequency Table

**Ketepatan waktu penyampaian laporan keuangan**

|       |                   | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------------|-----------|---------|---------------|--------------------|
| Valid | Tidak tepat waktu | 65        | 8.7     | 8.7           | 8.7                |
|       | Tepat waktu       | 681       | 91.3    | 91.3          | 100.0              |
| Total |                   | 746       | 100.0   | 100.0         |                    |

**Afiliasi Kantor Akuntan Publik**

|       |              | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------------|-----------|---------|---------------|--------------------|
| Valid | Non Big Four | 468       | 62.7    | 62.7          | 62.7               |
|       | Big Four     | 278       | 37.3    | 37.3          | 100.0              |
| Total |              | 746       | 100.0   | 100.0         |                    |

## Logistic Regression

**Case Processing Summary**

| Unweighted Cases <sup>a</sup> |                      | N   | Percent |
|-------------------------------|----------------------|-----|---------|
| Selected Cases                | Included in Analysis | 746 | 100.0   |
|                               | Missing Cases        | 0   | .0      |
|                               | Total                | 746 | 100.0   |
| Unselected Cases              |                      | 0   | .0      |
| Total                         |                      | 746 | 100.0   |

a. If weight is in effect, see classification table for the total number of cases.

**Dependent Variable Encoding**

| Original Value    | Internal Value |
|-------------------|----------------|
| Tidak tepat waktu | 0              |
| Tepat waktu       | 1              |

## Block 0: Beginning Block

**Iteration History<sup>a,b,c</sup>**

| Iteration |   | -2 Log likelihood | Coefficients |
|-----------|---|-------------------|--------------|
|           |   |                   | Constant     |
| Step 0    | 1 | 476.444           | 1.651        |
|           | 2 | 442.824           | 2.198        |
|           | 3 | 441.413           | 2.340        |
|           | 4 | 441.408           | 2.349        |
|           | 5 | 441.408           | 2.349        |

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 441.408

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

**Classification Table<sup>a,b</sup>**

|          |                                                    |                   | Predicted                                          |             |                       |
|----------|----------------------------------------------------|-------------------|----------------------------------------------------|-------------|-----------------------|
|          |                                                    |                   | Ketepatan waktu<br>penyampaian laporan<br>keuangan |             | Percentage<br>Correct |
|          |                                                    |                   | Tidak tepat<br>waktu                               | Tepat waktu |                       |
| Observed |                                                    |                   |                                                    |             |                       |
| Step 0   | Ketepatan waktu<br>penyampaian<br>laporan keuangan | Tidak tepat waktu | 0                                                  | 65          | .0                    |
|          |                                                    | Tepat waktu       | 0                                                  | 681         | 100.0                 |
|          | Overall Percentage                                 |                   |                                                    |             | 91.3                  |

a. Constant is included in the model.

b. The cut value is .500

**Variables in the Equation**

|        |          | B     | S.E. | Wald    | df | Sig. | Exp(B) |
|--------|----------|-------|------|---------|----|------|--------|
| Step 0 | Constant | 2.349 | .130 | 327.456 | 1  | .000 | 10.477 |

**Variables not in the Equation**

|        |                    |          | Score  | df | Sig. |
|--------|--------------------|----------|--------|----|------|
| Step 0 | Variables          | TENURE   | 1.016  | 1  | .313 |
|        |                    | PROFIT   | 44.735 | 1  | .000 |
|        |                    | BANGKRUT | 58.514 | 1  | .000 |
|        |                    | KAP      | 14.582 | 1  | .000 |
|        | Overall Statistics |          | 73.728 | 4  | .000 |

## Block 1: Method = Enter

Iteration History<sup>a,b,c,d</sup>

| Iteration |   | -2 Log likelihood | Coefficients |        |        |          |      |
|-----------|---|-------------------|--------------|--------|--------|----------|------|
|           |   |                   | Constant     | TENURE | PROFIT | BANGKRUT | KAP  |
| Step 1    | 1 | 442.636           | 1.338        | .013   | 1.231  | .045     | .196 |
|           | 2 | 380.920           | 1.641        | .033   | 3.055  | .085     | .485 |
|           | 3 | 370.665           | 1.725        | .053   | 4.671  | .102     | .814 |
|           | 4 | 370.017           | 1.738        | .059   | 5.209  | .105     | .976 |
|           | 5 | 370.012           | 1.739        | .059   | 5.251  | .105     | .995 |
|           | 6 | 370.012           | 1.739        | .059   | 5.251  | .105     | .996 |

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 441.408

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

|        |       | Chi-square | df | Sig. |
|--------|-------|------------|----|------|
| Step 1 | Step  | 71.396     | 4  | .000 |
|        | Block | 71.396     | 4  | .000 |
|        | Model | 71.396     | 4  | .000 |

Model Summary

| Step | -2 Log likelihood    | Cox & Snell R Square | Nagelkerke R Square |
|------|----------------------|----------------------|---------------------|
| 1    | 370.012 <sup>a</sup> | .091                 | .204                |

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1    | 13.441     | 8  | .098 |

**Contingency Table for Hosmer and Lemeshow Test**

|        |    | Ketepatan waktu<br>penyampaian laporan<br>keuangan = Tidak<br>tepat waktu |          | Ketepatan waktu<br>penyampaian laporan<br>keuangan = Tepat<br>waktu |          | Total |
|--------|----|---------------------------------------------------------------------------|----------|---------------------------------------------------------------------|----------|-------|
|        |    | Observed                                                                  | Expected | Observed                                                            | Expected |       |
| Step 1 | 1  | 28                                                                        | 24.593   | 47                                                                  | 50.407   | 75    |
|        | 2  | 14                                                                        | 9.825    | 61                                                                  | 65.175   | 75    |
|        | 3  | 6                                                                         | 7.885    | 69                                                                  | 67.115   | 75    |
|        | 4  | 2                                                                         | 6.422    | 73                                                                  | 68.578   | 75    |
|        | 5  | 4                                                                         | 5.084    | 71                                                                  | 69.916   | 75    |
|        | 6  | 3                                                                         | 4.004    | 72                                                                  | 70.996   | 75    |
|        | 7  | 1                                                                         | 3.094    | 74                                                                  | 71.906   | 75    |
|        | 8  | 3                                                                         | 2.221    | 72                                                                  | 72.779   | 75    |
|        | 9  | 2                                                                         | 1.355    | 73                                                                  | 73.645   | 75    |
|        | 10 | 2                                                                         | .518     | 69                                                                  | 70.482   | 71    |

**Classification Table<sup>a</sup>**

|        |                                                    |                   | Predicted                                          |             |                       |
|--------|----------------------------------------------------|-------------------|----------------------------------------------------|-------------|-----------------------|
|        |                                                    |                   | Ketepatan waktu<br>penyampaian laporan<br>keuangan |             |                       |
|        | Observed                                           |                   | Tidak tepat<br>waktu                               | Tepat waktu | Percentage<br>Correct |
| Step 1 | Ketepatan waktu<br>penyampaian<br>laporan keuangan | Tidak tepat waktu | 8                                                  | 57          | 12.3                  |
|        |                                                    | Tepat waktu       | 5                                                  | 676         | 99.3                  |
|        | Overall Percentage                                 |                   |                                                    |             | 91.7                  |

a. The cut value is .500

**Variables in the Equation**

|        |          | B     | S.E.  | Wald   | df | Sig. | Exp(B)  |
|--------|----------|-------|-------|--------|----|------|---------|
| Step 1 | TENURE   | .059  | .112  | .281   | 1  | .596 | 1.061   |
|        | PROFIT   | 5.251 | 1.836 | 8.186  | 1  | .004 | 190.850 |
|        | BANGKRUT | .105  | .030  | 12.067 | 1  | .001 | 1.111   |
|        | KAP      | .996  | .369  | 7.266  | 1  | .007 | 2.706   |
|        | Constant | 1.739 | .287  | 36.774 | 1  | .000 | 5.692   |

a. Variable(s) entered on step 1: TENURE, PROFIT, BANGKRUT, KAP.

**Correlation Matrix**

|           |          | Constant | TENURE | PROFIT | BANGKRUT | KAP   |
|-----------|----------|----------|--------|--------|----------|-------|
| Step<br>1 | Constant | 1.000    | -.830  | .173   | -.145    | -.144 |
|           | TENURE   | -.830    | 1.000  | -.041  | .036     | -.092 |
|           | PROFIT   | .173     | -.041  | 1.000  | -.574    | .020  |
|           | BANGKRUT | -.145    | .036   | -.574  | 1.000    | -.044 |
|           | KAP      | -.144    | -.092  | .020   | -.044    | 1.000 |



### Data Tahun 2015

| No | Perusahaan                            | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|---------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 1  | Indocement Tunggul Prakarsa Tbk       | INTP | 1               | 1            | 0,1576         | 13,8495              | 1            |
| 2  | Semen Baturaja (Persero) Tbk.         | SMBR | 1               | 3            | 0,1066         | 14,9633              | 0            |
| 3  | Holcim Indonesia Tbk                  | SMCB | 1               | 1            | 0,0101         | 1,0345               | 1            |
| 4  | Semen Indonesia (Persero) Tbk.        | SMGR | 1               | 3            | 0,1186         | 4,3996               | 1            |
| 5  | Wijaya Karya Beton Tbk.               | WTON | 1               | 2            | 0,0386         | 2,7036               | 0            |
| 6  | Asahimas Flat Glass Tbk               | AMFG | 1               | 2            | 0,0799         | 9,7631               | 1            |
| 7  | Arwana Citramulia Tbk                 | ARNA | 1               | 1            | 0,0498         | 4,0478               | 1            |
| 8  | Intikeramik Alamasri Industry Tbk     | IKAI | 1               | 1            | -0,2792        | -4,9697              | 0            |
| 9  | Keramika Indonesia Assosiasi Tbk      | KIAS | 1               | 3            | -0,0771        | 6,8401               | 0            |
| 10 | Mulia Industrindo Tbk                 | MLIA | 1               | 4            | -0,0219        | -1,6990              | 1            |
| 11 | Surya Toto Indonesia Tbk              | TOTO | 1               | 1            | 0,1169         | 6,6051               | 1            |
| 12 | Alakasa Industrindo Tbk               | ALKA | 1               | 2            | 0,4924         | 0,4403               | 0            |
| 13 | Alumindo Light Metal Industry Tbk     | ALMI | 1               | 1            | -0,0245        | -0,3719              | 0            |
| 14 | Saranacentral Bajatama Tbk            | BAJA | 1               | 3            | -0,0099        | -0,8890              | 0            |
| 15 | Betonjaya Manunggal Tbk               | BTON | 1               | 1            | 0,0345         | 10,9968              | 0            |
| 16 | Citra Tubindo Tbk                     | CTBN | 1               | 1            | 0,0353         | 4,3758               | 1            |
| 17 | Gunawan Dian Jaya Steel Tbk           | GDST | 1               | 1            | 0,0466         | 2,0508               | 0            |
| 18 | Indal Alumunium Industry Tbk          | INAI | 1               | 1            | 0,0215         | 0,6189               | 0            |
| 19 | Steel Pipe Industry of Indonesia Tbk. | ISSP | 0               | 2            | 0,0292         | 2,3110               | 0            |
| 20 | Jakarta Kyoei Steel Works Tbk         | JKSW | 0               | 2            | -0,0871        | -6,0064              | 0            |
| 21 | Jaya Pari Steel Tbk                   | JPRS | 1               | 1            | -0,0605        | 16,7240              | 0            |
| 22 | Krakatau Steel (Persero) Tbk          | KRAS | 1               | 1            | -0,0882        | -2,3631              | 1            |
| 23 | Lion Metal Works Tbk                  | LION | 1               | 1            | 0,0720         | 9,0865               | 0            |

| No | Perusahaan                     | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|--------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 24 | Lionmesh Prima Tbk             | LMSH | 1               | 1            | 0,0145         | 12,0554              | 0            |
| 25 | Pelat Timah Nusantara Tbk      | NIKL | 1               | 2            | -0,0529        | 0,3316               | 1            |
| 26 | Pelangi Indah Canindo Tbk      | PICO | 1               | 1            | 0,0247         | 3,3346               | 0            |
| 27 | Tembaga Mulia Semanan Tbk      | TBMS | 1               | 1            | 0,0166         | -0,5956              | 1            |
| 28 | Aneka Gas Industri Tbk.        | AGII | 1               | 1            | 0,0097         | 0,8050               | 0            |
| 29 | Barito Pacific Timber Tbk      | BRPT | 1               | 4            | 0,0023         | 1,2382               | 1            |
| 30 | Duta Pertiwi Nusantara Tbk     | DPNS | 1               | 1            | 0,0359         | 13,5623              | 0            |
| 31 | Ekadharma International Tbk    | EKAD | 1               | 1            | 0,1207         | 9,5825               | 0            |
| 32 | Eterindo Wahanatama Tbk        | ETWA | 1               | 1            | -0,1682        | -2,6342              | 0            |
| 33 | Intanwijaya Internasional Tbk  | INCI | 1               | 1            | 0,1000         | 16,0944              | 0            |
| 34 | Indo Acidatama Tbk             | SRSN | 1               | 1            | 0,0270         | 4,5336               | 0            |
| 35 | Chandra Asri Petrochemical Tbk | TPIA | 1               | 4            | 0,0141         | 2,0153               | 1            |
| 36 | Unggul Indah Cahaya Tbk        | UNIC | 1               | 1            | -0,0039        | 5,5562               | 1            |
| 37 | Argha Karya Prima Industry Tbk | AKPI | 1               | 1            | 0,0096         | 1,1689               | 1            |
| 38 | Asiaplast Industries Tbk       | APLI | 1               | 1            | 0,0060         | 3,5115               | 1            |
| 39 | Berlina Tbk                    | BRNA | 0               | 2            | -0,0039        | 1,4837               | 0            |
| 40 | Lotte Chemical Titan Tbk.      | FPNI | 1               | 1            | 0,0128         | -1,0413              | 1            |
| 41 | Champion Pacific Indonesia Tbk | IGAR | 1               | 2            | 0,1339         | 10,9982              | 0            |
| 42 | Impack Pratama Industri Tbk.   | IMPC | 1               | 1            | 0,0775         | 5,7555               | 0            |
| 43 | Indopoly Swakarsa Industry Tbk | IPOL | 1               | 1            | 0,0095         | 1,7960               | 0            |
| 44 | Sekawan Inti Pratama Tbk       | SIAP | 1               | 1            | -0,1326        | -1,5159              | 0            |
| 45 | Siwani Makmur Tbk              | SIMA | 1               | 1            | -0,0306        | -2,0001              | 0            |
| 46 | Tunas Alfin Tbk.               | TALF | 1               | 2            | 0,0777         | 10,2166              | 0            |
| 47 | Trias Sentosa Tbk              | TRST | 1               | 1            | 0,0075         | 3,0282               | 1            |
| 48 | Yanaprima Hastapersada Tbk     | YPAS | 1               | 1            | -0,0354        | 2,0821               | 0            |

| No | Perusahaan                          | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|-------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 49 | Charoen Pokphand Indonesia Tbk      | CPIN | 1               | 1            | 0,0742         | 5,0052               | 1            |
| 50 | JAPFA Comfeed Indonesia Tbk         | JPFA | 1               | 5            | 0,0306         | 3,0106               | 0            |
| 51 | Malindo Feedmill Tbk                | MAIN | 1               | 1            | -0,0157        | 2,0059               | 0            |
| 52 | Sierad Produce Tbk                  | SIPD | 0               | 6            | -0,1611        | -0,8545              | 0            |
| 53 | SLJ Global Tbk.                     | SULI | 1               | 1            | 0,0036         | -8,7498              | 1            |
| 54 | Tirta Mahakam Resources Tbk         | TIRT | 1               | 4            | -0,0011        | -0,0545              | 0            |
| 55 | Alkindo Naratama Tbk                | ALDO | 1               | 3            | 0,0658         | 3,1263               | 0            |
| 56 | Dwi Aneka Jaya Kemasindo Tbk.       | DAJK | 0               | 3            | -0,2199        | -0,5307              | 0            |
| 57 | Fajar Surya Wisesa Tbk              | FASW | 1               | 4            | -0,0442        | 0,3087               | 1            |
| 58 | Indah Kiat Pulp & Paper Tbk         | INKP | 1               | 2            | 0,0316         | 1,5924               | 0            |
| 59 | Toba Pulp Lestari Tbk               | INRU | 1               | 3            | -0,0082        | 6,1114               | 0            |
| 60 | Kertas Basuki Rachmat Indonesia Tbk | KBRI | 1               | 1            | -0,1070        | -6,2428              | 0            |
| 61 | Kedawung Setia Industrial Tbk       | KDSI | 1               | 1            | 0,0097         | 1,6785               | 0            |
| 62 | Suparma Tbk                         | SPMA | 1               | 1            | -0,0195        | 0,4663               | 0            |
| 63 | Pabrik Kertas Tjiwi Kimia Tbk       | TKIM | 1               | 2            | 0,0005         | 1,4640               | 0            |
| 64 | Grand Kartech Tbk.                  | KRAH | 1               | 2            | -0,0143        | 2,5499               | 0            |
| 65 | Astra Otoparts Tbk                  | AUTO | 1               | 1            | 0,0225         | 4,5289               | 1            |
| 66 | Garuda Metalindo Tbk.               | BOLT | 1               | 1            | 0,1063         | 9,1223               | 0            |
| 67 | Indo Kordsa Tbk                     | BRAM | 1               | 4            | 0,0431         | 3,5164               | 1            |
| 68 | Goodyear Indonesia Tbk              | GDYR | 1               | 1            | -0,0009        | 2,1912               | 1            |
| 69 | Gajah Tunggal Tbk                   | GJTL | 1               | 4            | -0,0179        | 2,0917               | 1            |
| 70 | Indomobil Sukses Internasional Tbk  | IMAS | 1               | 1            | -0,0090        | 1,1201               | 1            |
| 71 | Indospring Tbk                      | INDS | 1               | 4            | 0,0008         | 5,1606               | 0            |
| 72 | Multi Prima Sejahtera Tbk           | LPIN | 1               | 1            | -0,0561        | -0,5344              | 0            |
| 73 | Multistrada Arah Sarana Tbk         | MASA | 1               | 1            | -0,0449        | 1,8932               | 1            |

| No | Perusahaan                         | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 74 | Nipress Tbk                        | NIPS | 1               | 3            | 0,0198         | 1,4947               | 0            |
| 75 | Prima Alloy Steel Tbk              | PRAS | 1               | 3            | 0,0042         | 1,0515               | 0            |
| 76 | Selamat Sempurna Tbk               | SMSM | 1               | 1            | 0,2078         | 7,5787               | 1            |
| 77 | Polychem Indonesia Tbk             | ADMG | 1               | 4            | -0,0575        | 2,7935               | 1            |
| 78 | Argo Pantas Tbk                    | ARGO | 0               | 1            | -0,0838        | -9,4768              | 0            |
| 79 | Eratex Djaja Tbk                   | ERTX | 1               | 1            | 0,0994         | 2,3608               | 0            |
| 80 | Ever Shine Textile Industry Tbk    | ESTI | 1               | 1            | -0,1845        | -5,9054              | 1            |
| 81 | Panasia Indo Resources Tbk         | HDTX | 1               | 4            | -0,0729        | -0,9519              | 0            |
| 82 | Indorama Syntetics Tbk             | INDR | 1               | 4            | 0,0126         | 1,3594               | 1            |
| 83 | Asia Pacific Investama Tbk.        | MYTX | 1               | 1            | -0,1713        | -6,9408              | 0            |
| 84 | Pan Brothers Tex Tbk               | PBRX | 1               | 4            | 0,0195         | 4,7988               | 0            |
| 85 | Ricky Putra Globalindo Tbk         | RICY | 1               | 1            | 0,0112         | 1,5351               | 0            |
| 86 | Sri Rejeki Isman Tbk.              | SRIL | 1               | 2            | 0,0711         | 3,7802               | 0            |
| 87 | Sunson Textile Manufacturer Tbk    | SSTM | 1               | 3            | -0,0145        | 0,2978               | 0            |
| 88 | Tifico Fiber Indonesia Tbk         | TFCO | 1               | 1            | -0,0052        | 11,0285              | 1            |
| 89 | Sepatu Bata Tbk                    | BATA | 1               | 1            | 0,1629         | 8,2871               | 1            |
| 90 | Primarindo Asia Infrastructure Tbk | BIMA | 1               | 1            | -0,0077        | -9,0080              | 0            |
| 91 | KMI Wire and Cable Tbk             | KBLI | 1               | 4            | 0,0743         | 6,1617               | 1            |
| 92 | Kabelindo Murni Tbk                | KBLM | 1               | 3            | 0,0195         | 1,7064               | 0            |
| 93 | Sucaco Tbk                         | SCCO | 1               | 3            | 0,0860         | 5,2901               | 0            |
| 94 | Voksel Electric Tbk                | VOKS | 1               | 3            | 0,0002         | 1,4304               | 0            |
| 95 | Sat Nusapersada Tbk.               | PTSN | 1               | 6            | 0,0017         | 5,4288               | 0            |
| 96 | Tiga Pilar Sejahtera Food Tbk      | AISA | 0               | 1            | 0,0412         | 2,8664               | 0            |
| 97 | Tri Banyan Tirta Tbk               | ALTO | 0               | 1            | -0,0331        | 1,6495               | 0            |
| 98 | Wilmar Cahaya Indonesia Tbk.       | CEKA | 1               | 1            | 0,0717         | 4,2154               | 1            |

| No  | Perusahaan                                | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|-----|-------------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 99  | Delta Djakarta Tbk                        | DLTA | 1               | 4            | 0,1850         | 13,7064              | 1            |
| 100 | Indofood CBP Sukses Makmur Tbk            | ICBP | 1               | 1            | 0,1101         | 5,7577               | 1            |
| 101 | Indofood Sukses Makmur Tbk                | INDF | 1               | 1            | 0,0404         | 3,1551               | 1            |
| 102 | Multi Bintang Indonesia Tbk               | MLBI | 1               | 1            | 0,2365         | 2,3399               | 1            |
| 103 | Mayora Indah Tbk                          | MYOR | 1               | 5            | 0,1102         | 5,6792               | 0            |
| 104 | Prasidha Aneka Niaga Tbk                  | PSDN | 1               | 1            | -0,0687        | 1,0161               | 1            |
| 105 | Nippon Indosari Corpindo Tbk              | ROTI | 1               | 1            | 0,1000         | 3,8747               | 1            |
| 106 | Sekar Bumi Tbk                            | SKBM | 1               | 1            | 0,0702         | 3,4446               | 0            |
| 107 | Sekar Laut Tbk                            | SKLT | 1               | 1            | 0,0532         | 2,2629               | 0            |
| 108 | Ultra Jaya Milk Industry & Trading Co Tbk | ULTJ | 1               | 3            | 0,0715         | 10,1187              | 0            |
| 109 | Gudang Garam Tbk                          | GGRM | 1               | 2            | 0,1016         | 6,2866               | 1            |
| 110 | Hanjaya Mandala Sampoerna Tbk             | HMSP | 1               | 1            | 0,2726         | 13,3280              | 1            |
| 111 | Bentoel International Investama Tbk       | RMBA | 1               | 1            | -0,1294        | -0,0427              | 1            |
| 112 | Wismilak Inti Makmur Tbk.                 | WIIM | 1               | 1            | 0,0976         | 7,5767               | 0            |
| 113 | Darya-Varia Laboratoria Tbk               | DVLA | 1               | 1            | 0,0784         | 8,3290               | 1            |
| 114 | Indofarma Tbk                             | INAF | 1               | 2            | 0,0043         | 2,1092               | 0            |
| 115 | Kimia Farma Tbk                           | KAEF | 1               | 2            | 0,0782         | 4,4913               | 0            |
| 116 | Kalbe Farma Tbk                           | KLBF | 1               | 1            | 0,1502         | 10,9378              | 1            |
| 117 | Merck Tbk                                 | MERK | 1               | 2            | 0,2222         | 10,7829              | 1            |
| 118 | Pyridam Farma Tbk                         | PYFA | 1               | 6            | 0,0193         | 4,4166               | 0            |
| 119 | Merck Sharp Dohme Pharma Tbk.             | SCPI | 0               | 1            | 0,0922         | 2,2127               | 1            |
| 120 | Industri Jamu dan Farmasi Sido Muncul Tbk | SIDO | 1               | 1            | 0,1565         | 19,3094              | 0            |
| 121 | Taisho Pharmaceutical Indonesia Tbk       | SQBB | 1               | 1            | 0,3237         | 11,8520              | 1            |
| 122 | Tempo Scan Pacific Tbk                    | TSPC | 1               | 6            | 0,0842         | 7,6918               | 0            |
| 123 | Akasha Wira International Tbk             | ADES | 1               | 2            | 0,0503         | 0,9473               | 0            |

| No  | Perusahaan                   | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|-----|------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 124 | Kino Indonesia Tbk.          | KINO | 1               | 1            | 0,0819         | 4,1105               | 0            |
| 125 | Mustika Ratu Tbk             | MRAT | 0               | 1            | 0,0021         | 8,5788               | 0            |
| 126 | Martina Berto Tbk            | MBTO | 1               | 5            | -0,0217        | 5,7294               | 0            |
| 127 | Mandom Indonesia Tbk         | TCID | 1               | 4            | 0,2615         | 11,8209              | 1            |
| 128 | Unilever Indonesia Tbk       | UNVR | 1               | 2            | 0,3720         | 3,3130               | 1            |
| 129 | Chitose Internasional Tbk.   | CINT | 1               | 1            | 0,0770         | 8,6866               | 0            |
| 130 | Kedaung Indah Can Tbk        | KICI | 1               | 1            | -0,0971        | 5,0828               | 0            |
| 131 | Langgeng Makmur Industri Tbk | LMPI | 1               | 1            | 0,0050         | 1,4713               | 0            |

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| No | Perusahaan                            | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|---------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 1  | Indocement Tunggal Prakarsa Tbk       | INTP | 1               | 2            | 0,1284         | 12,3213              | 1            |
| 2  | Semen Baturaja (Persero) Tbk.         | SMBR | 1               | 1            | 0,0627         | 4,8398               | 0            |
| 3  | Holcim Indonesia Tbk                  | SMCB | 1               | 2            | -0,0144        | 0,0632               | 1            |
| 4  | Semen Indonesia (Persero) Tbk.        | SMGR | 1               | 1            | 0,1025         | 5,4424               | 1            |
| 5  | Waskita Beton Precast Tbk.            | WSBP | 1               | 1            | 0,0462         | 3,4878               | 0            |
| 6  | Wijaya Karya Beton Tbk.               | WTON | 1               | 3            | 0,0604         | 2,9842               | 0            |
| 7  | Asahimas Flat Glass Tbk               | AMFG | 1               | 3            | 0,0473         | 5,3971               | 1            |
| 8  | Arwana Citramulia Tbk                 | ARNA | 1               | 2            | 0,0592         | 4,7016               | 1            |
| 9  | Intikeramik Alamasri Industry Tbk     | IKAI | 1               | 2            | -0,5485        | -13,4910             | 0            |
| 10 | Keramika Indonesia Assosiasi Tbk      | KIAS | 1               | 1            | -0,1358        | 4,7423               | 1            |
| 11 | Mulia Industrindo Tbk                 | MLIA | 1               | 1            | 0,0012         | -1,3338              | 1            |
| 12 | Surya Toto Indonesia Tbk              | TOTO | 1               | 2            | 0,0653         | 5,6956               | 1            |
| 13 | Alakasa Industrindo Tbk               | ALKA | 1               | 3            | 0,0038         | 0,1933               | 0            |
| 14 | Alumindo Light Metal Industry Tbk     | ALMI | 1               | 2            | -0,0464        | -0,5695              | 0            |
| 15 | Saranacentral Bajatama Tbk            | BAJA | 1               | 4            | 0,0350         | 0,3242               | 0            |
| 16 | Betonjaya Manunggal Tbk               | BTON | 1               | 2            | -0,0337        | 10,1068              | 0            |
| 17 | Citra Tubindo Tbk                     | CTBN | 1               | 2            | -0,0058        | 6,3487               | 1            |
| 18 | Gunawan Dian Jaya Steel Tbk           | GDST | 1               | 2            | 0,0252         | 2,7026               | 0            |
| 19 | Indal Alumunium Industry Tbk          | INAI | 1               | 2            | 0,0266         | 0,6851               | 0            |
| 20 | Steel Pipe Industry of Indonesia Tbk. | ISSP | 0               | 3            | 0,0170         | 1,8112               | 0            |
| 21 | Jakarta Kyoei Steel Works Tbk         | JKSW | 0               | 1            | -0,0106        | -5,6266              | 0            |
| 22 | Jaya Pari Steel Tbk                   | JPRS | 1               | 2            | -0,0548        | 12,9192              | 0            |
| 23 | Krakatau Steel (Persero) Tbk          | KRAS | 1               | 2            | -0,0459        | -0,2050              | 1            |

| No | Perusahaan                     | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|--------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 24 | Lion Metal Works Tbk           | LION | 1               | 2            | 0,0617         | 8,5541               | 0            |
| 25 | Lionmesh Prima Tbk             | LMSH | 1               | 2            | 0,0384         | 7,7892               | 0            |
| 26 | Pelat Timah Nusantara Tbk      | NIKL | 1               | 3            | 0,0211         | 1,1523               | 1            |
| 27 | Pelangi Indah Canindo Tbk      | PICO | 1               | 1            | 0,0215         | 2,6246               | 0            |
| 28 | Tembaga Mulia Semanan Tbk      | TBMS | 1               | 2            | 0,0557         | 0,5553               | 1            |
| 29 | Aneka Gas Industri Tbk.        | AGII | 1               | 2            | 0,0110         | 1,2964               | 0            |
| 30 | Barito Pacific Timber Tbk      | BRPT | 1               | 1            | 0,1088         | 2,8348               | 1            |
| 31 | Duta Pertiwi Nusantara Tbk     | DPNS | 1               | 2            | 0,0338         | 13,8799              | 0            |
| 32 | Ekadharma International Tbk    | EKAD | 1               | 1            | 0,1291         | 10,7388              | 0            |
| 33 | Eterindo Wahanatama Tbk        | ETWA | 0               | 1            | -0,0514        | -2,8594              | 0            |
| 34 | Intanwijaya Internasional Tbk  | INCI | 1               | 2            | 0,0371         | 13,2119              | 0            |
| 35 | Indo Acidatama Tbk             | SRSN | 1               | 2            | 0,0154         | 3,3279               | 0            |
| 36 | Chandra Asri Petrochemical Tbk | TPIA | 1               | 1            | 0,1410         | 4,2421               | 1            |
| 37 | Unggul Indah Cahaya Tbk        | UNIC | 1               | 2            | 0,0931         | 6,0462               | 1            |
| 38 | Argha Karya Prima Industry Tbk | AKPI | 1               | 2            | 0,0200         | 1,6510               | 1            |
| 39 | Asiaplast Industries Tbk       | APLI | 1               | 2            | 0,0798         | 5,8084               | 1            |
| 40 | Berlina Tbk                    | BRNA | 1               | 3            | 0,0061         | 2,1387               | 0            |
| 41 | Lotte Chemical Titan Tbk.      | FPNI | 1               | 2            | 0,0106         | -0,6597              | 1            |
| 42 | Champion Pacific Indonesia Tbk | IGAR | 1               | 3            | 0,1577         | 13,3576              | 0            |
| 43 | Impack Pratama Industri Tbk.   | IMPC | 1               | 2            | 0,0553         | 5,4048               | 0            |
| 44 | Indopoly Swakarsa Industry Tbk | IPOL | 1               | 2            | 0,0230         | 2,1500               | 0            |
| 45 | Sekawan Inti Pratama Tbk       | SIAP | 1               | 2            | -0,1104        | -2,7748              | 0            |
| 46 | Siwani Makmur Tbk              | SIMA | 1               | 1            | -0,0174        | -3,0104              | 0            |
| 47 | Tunas Alfin Tbk.               | TALF | 1               | 3            | 0,0342         | 8,9003               | 0            |
| 48 | Trias Sentosa Tbk              | TRST | 1               | 2            | 0,0103         | 3,0587               | 1            |

| No | Perusahaan                          | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|-------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 49 | Yanaprima Hastapersada Tbk          | YPAS | 1               | 2            | -0,0390        | 1,2874               | 0            |
| 50 | Charoen Pokphand Indonesia Tbk      | CPIN | 1               | 2            | 0,0919         | 6,2406               | 1            |
| 51 | JAPFA Comfeed Indonesia Tbk         | JPFA | 1               | 1            | 0,1128         | 4,7494               | 0            |
| 52 | Malindo Feedmill Tbk                | MAIN | 1               | 1            | 0,0740         | 2,9715               | 0            |
| 53 | Sierad Produce Tbk                  | SIPD | 1               | 1            | 0,0051         | 1,6800               | 0            |
| 54 | SLJ Global Tbk.                     | SULI | 1               | 2            | 0,0042         | -13,9592             | 1            |
| 55 | Tirta Mahakam Resources Tbk         | TIRT | 1               | 1            | 0,0355         | 0,5952               | 0            |
| 56 | Alkindo Naratama Tbk                | ALDO | 1               | 1            | 0,0615         | 3,6434               | 0            |
| 57 | Dwi Aneka Jaya Kemasindo Tbk.       | DAJK | 0               | 1            | -0,2401        | -0,4720              | 0            |
| 58 | Fajar Surya Wisesa Tbk              | FASW | 1               | 1            | 0,0906         | 1,6732               | 1            |
| 59 | Indah Kiat Pulp & Paper Tbk         | INKP | 1               | 3            | 0,0295         | 1,9456               | 0            |
| 60 | Toba Pulp Lestari Tbk               | INRU | 0               | 4            | 0,1105         | -4,6992              | 0            |
| 61 | Kertas Basuki Rachmat Indonesia Tbk | KBRI | 1               | 2            | -0,0813        | -8,4249              | 0            |
| 62 | Kedawung Setia Industrial Tbk       | KDSI | 1               | 2            | 0,0413         | 2,4486               | 0            |
| 63 | Suparma Tbk                         | SPMA | 1               | 1            | 0,0375         | 3,0460               | 0            |
| 64 | Pabrik Kertas Tjiwi Kimia Tbk       | TKIM | 1               | 3            | 0,0031         | 1,4163               | 0            |
| 65 | Indo Komoditi Korpora Tbk.          | INCF | 1               | 1            | 0,0135         | 0,8275               | 0            |
| 66 | Grand Kartech Tbk.                  | KRAH | 0               | 1            | 0,0014         | 1,2935               | 0            |
| 67 | Astra International Tbk             | ASII | 1               | 2            | 0,0699         | 3,5799               | 1            |
| 68 | Astra Otoparts Tbk                  | AUTO | 1               | 2            | 0,0331         | 5,0644               | 1            |
| 69 | Garuda Metalindo Tbk.               | BOLT | 1               | 2            | 0,1156         | 11,5660              | 0            |
| 70 | Indo Kordsa Tbk                     | BRAM | 1               | 1            | 0,0753         | 4,4681               | 1            |
| 71 | Goodyear Indonesia Tbk              | GDYR | 1               | 2            | 0,0147         | 2,2722               | 1            |
| 72 | Gajah Tunggal Tbk                   | GJTL | 1               | 1            | 0,0335         | 2,6257               | 1            |
| 73 | Indomobil Sukses Internasional Tbk  | IMAS | 1               | 2            | -0,0122        | 0,2684               | 1            |

| No | Perusahaan                         | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 74 | Indospring Tbk                     | INDS | 1               | 1            | 0,0200         | 7,8817               | 0            |
| 75 | Multi Prima Sejahtera Tbk          | LPIN | 0               | 2            | -0,1340        | -2,4409              | 0            |
| 76 | Multistrada Arah Sarana Tbk        | MASA | 1               | 2            | -0,0110        | 1,6412               | 1            |
| 77 | Nipress Tbk                        | NIPS | 0               | 4            | 0,0690         | 3,6261               | 0            |
| 78 | Prima Alloy Steel Tbk              | PRAS | 1               | 1            | -0,0017        | 0,9107               | 0            |
| 79 | Selamat Sempurna Tbk               | SMSM | 1               | 2            | 0,2227         | 8,9069               | 1            |
| 80 | Polychem Indonesia Tbk             | ADMG | 1               | 1            | -0,0540        | 2,2613               | 1            |
| 81 | Argo Pantes Tbk                    | ARGO | 0               | 2            | -0,2214        | -12,7797             | 0            |
| 82 | Eratex Djaja Tbk                   | ERTX | 1               | 2            | 0,0296         | 2,0805               | 0            |
| 83 | Ever Shine Textile Industry Tbk    | ESTI | 1               | 2            | 0,0633         | -2,4001              | 1            |
| 84 | Panasia Indo Resources Tbk         | HDTX | 1               | 1            | -0,0830        | -1,3874              | 0            |
| 85 | Indorama Syntetics Tbk             | INDR | 1               | 1            | 0,0017         | 1,4518               | 1            |
| 86 | Asia Pacific Investama Tbk.        | MYTX | 0               | 2            | -0,2201        | -7,2354              | 0            |
| 87 | Pan Brothers Tex Tbk               | PBRX | 1               | 1            | 0,0256         | 4,9911               | 0            |
| 88 | Ricky Putra Globalindo Tbk         | RICY | 1               | 1            | 0,0109         | 1,4039               | 0            |
| 89 | Sri Rejeki Isman Tbk.              | SRIL | 1               | 1            | 0,0627         | 3,4090               | 0            |
| 90 | Sunson Textile Manufacturer Tbk    | SSTM | 1               | 4            | -0,0217        | 0,7397               | 0            |
| 91 | Star Petrochem Tbk                 | STAR | 1               | 2            | 0,0007         | 4,5090               | 0            |
| 92 | Tifico Fiber Indonesia Tbk         | TFCO | 1               | 2            | 0,0193         | 11,3340              | 1            |
| 93 | Trisula International Tbk          | TRIS | 1               | 2            | 0,0394         | 3,8724               | 0            |
| 94 | Nusantara Inti Corpora Tbk         | UNIT | 1               | 3            | 0,0020         | 0,5958               | 0            |
| 95 | Sepatu Bata Tbk                    | BATA | 1               | 2            | 0,0525         | 7,7998               | 1            |
| 96 | Primarindo Asia Infrastructure Tbk | BIMA | 1               | 2            | 0,1892         | -7,1378              | 0            |
| 97 | Jembo Cable Company Tbk            | JECC | 1               | 1            | 0,0834         | 2,1286               | 0            |
| 98 | KMI Wire and Cable Tbk             | KBLI | 1               | 1            | 0,1787         | 8,1611               | 1            |

| No  | Perusahaan                          | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|-----|-------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 99  | Kabelindo Murni Tbk                 | KBLM | 1               | 1            | 0,0332         | 2,8737               | 0            |
| 100 | Sucaco Tbk                          | SCCO | 1               | 4            | 0,1390         | 5,7872               | 0            |
| 101 | Voksel Electric Tbk                 | VOKS | 1               | 4            | 0,0959         | 3,3679               | 0            |
| 102 | Sat Nusapersada Tbk.                | PTSN | 1               | 1            | 0,0182         | 5,5838               | 0            |
| 103 | Tiga Pilar Sejahtera Food Tbk       | AISA | 0               | 2            | 0,0777         | 4,6277               | 0            |
| 104 | Tri Banyan Tirta Tbk                | ALTO | 0               | 2            | -0,0227        | 0,0668               | 0            |
| 105 | Budi Starch & Sweetener Tbk.        | BUDI | 1               | 1            | 0,0132         | 1,1481               | 0            |
| 106 | Wilmar Cahaya Indonesia Tbk.        | CEKA | 1               | 2            | 0,1751         | 7,3019               | 1            |
| 107 | Delta Jakarta Tbk                   | DLTA | 1               | 1            | 0,2125         | 15,2239              | 1            |
| 108 | Indofood CBP Sukses Makmur Tbk      | ICBP | 1               | 2            | 0,1256         | 6,3391               | 1            |
| 109 | Indofood Sukses Makmur Tbk          | INDF | 1               | 2            | 0,0641         | 3,3688               | 1            |
| 110 | Multi Bintang Indonesia Tbk         | MLBI | 1               | 1            | 0,4317         | 4,4118               | 1            |
| 111 | Mayora Indah Tbk                    | MYOR | 1               | 1            | 0,1075         | 5,8485               | 0            |
| 112 | Prasidha Aneka Niaga Tbk            | PSDN | 1               | 2            | -0,0561        | 0,3639               | 1            |
| 113 | Nippon Indosari Corpindo Tbk        | ROTI | 1               | 2            | 0,0958         | 4,5522               | 1            |
| 114 | Sekar Bumi Tbk                      | SKBM | 0               | 2            | 0,0308         | 1,7673               | 0            |
| 115 | Sekar Laut Tbk                      | SKLT | 1               | 2            | 0,0363         | 2,4927               | 0            |
| 116 | Ultra Jaya Milk Tbk                 | ULTJ | 1               | 1            | 0,1674         | 12,1016              | 0            |
| 117 | Gudang Garam Tbk                    | GGRM | 1               | 3            | 0,1060         | 6,8444               | 1            |
| 118 | Hanjaya Mandala Sampoerna Tbk       | HMSP | 1               | 2            | 0,3002         | 12,1806              | 1            |
| 119 | Bentoel International Investama Tbk | RMBA | 1               | 1            | -0,1548        | 2,8504               | 1            |
| 120 | Wismilak Inti Makmur Tbk.           | WIIM | 1               | 2            | 0,0785         | 8,1156               | 0            |
| 121 | Darya-Varia Laboratoria Tbk         | DVLA | 1               | 2            | 0,0993         | 8,0439               | 1            |
| 122 | Indofarma Tbk                       | INAF | 1               | 3            | -0,0126        | 1,8021               | 0            |
| 123 | Kimia Farma Tbk                     | KAEF | 1               | 1            | 0,0589         | 4,4844               | 0            |

| No  | Perusahaan                                | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|-----|-------------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 124 | Kalbe Farma Tbk                           | KLBF | 1               | 2            | 0,1544         | 11,6904              | 1            |
| 125 | Merck Tbk                                 | MERK | 1               | 3            | 0,2068         | 11,5492              | 1            |
| 126 | Pyridam Farma Tbk                         | PYFA | 1               | 1            | 0,0308         | 4,8386               | 0            |
| 127 | Merck Sharp Dohme Pharma Tbk.             | SCPI | 0               | 1            | 0,2068         | 7,6992               | 1            |
| 128 | Industri Jamu dan Farmasi Sido Muncul Tbk | SIDO | 0               | 2            | 0,1608         | 18,2039              | 0            |
| 129 | Taisho Pharmaceutical Indonesia Tbk       | SQBB | 1               | 2            | 0,3447         | 11,6062              | 1            |
| 130 | Tempo Scan Pacific Tbk                    | TSPC | 1               | 1            | 0,0828         | 7,8974               | 0            |
| 131 | Akasha Wira International Tbk             | ADES | 1               | 1            | 0,0729         | 1,7544               | 0            |
| 132 | Kino Indonesia Tbk.                       | KINO | 1               | 2            | 0,0551         | 3,8975               | 0            |
| 133 | Martina Berto Tbk                         | MBTO | 1               | 1            | 0,0124         | 5,3158               | 0            |
| 134 | Mustika Ratu Tbk                          | MRAT | 1               | 2            | -0,0115        | 8,7341               | 0            |
| 135 | Mandom Indonesia Tbk                      | TCID | 1               | 1            | 0,0742         | 10,4414              | 1            |
| 136 | Unilever Indonesia Tbk                    | UNVR | 1               | 3            | 0,3816         | 3,0507               | 1            |
| 137 | Chitose Internasional Tbk.                | CINT | 1               | 2            | 0,0516         | 8,1430               | 0            |
| 138 | Kedaung Indah Can Tbk                     | KICI | 1               | 2            | 0,0026         | 4,4114               | 0            |
| 139 | Langgeng Makmur Industri Tbk              | LMPI | 1               | 1            | 0,0086         | 2,2744               | 0            |

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| No | Perusahaan                            | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|---------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 1  | Indocement Tunggal Prakarsa Tbk       | INTP | 1               | 3            | 0,0644         | 11,3903              | 1            |
| 2  | Semen Baturaja (Persero) Tbk.         | SMBR | 1               | 2            | 0,0290         | 3,8265               | 0            |
| 3  | Holcim Indonesia Tbk                  | SMCB | 0               | 1            | -0,0386        | -0,2720              | 1            |
| 4  | Semen Indonesia (Persero) Tbk.        | SMGR | 1               | 2            | 0,0417         | 4,0053               | 1            |
| 5  | Waskita Beton Precast Tbk.            | WSBP | 1               | 1            | 0,0670         | 3,5909               | 1            |
| 6  | Wijaya Karya Beton Tbk.               | WTON | 1               | 4            | 0,0482         | 1,6232               | 0            |
| 7  | Asahimas Flat Glass Tbk               | AMFG | 1               | 4            | 0,0062         | 4,1391               | 1            |
| 8  | Arwana Citramulia Tbk                 | ARNA | 1               | 3            | 0,0763         | 5,6303               | 1            |
| 9  | Intikeramik Alamasri Industry Tbk     | IKAI | 1               | 1            | -0,1896        | -15,6098             | 0            |
| 10 | Keramika Indonesia Assosiasi Tbk      | KIAS | 1               | 2            | -0,0483        | 4,5438               | 1            |
| 11 | Mark Dynamics Indonesia TBK           | MARK | 1               | 1            | 0,2068         | 8,0470               | 0            |
| 12 | Mulia Industrindo Tbk                 | MLIA | 1               | 2            | 0,0092         | -0,6229              | 1            |
| 13 | Surya Toto Indonesia Tbk              | TOTO | 1               | 3            | 0,0987         | 6,0092               | 1            |
| 14 | Alakasa Industrindo Tbk               | ALKA | 1               | 4            | 0,0505         | 2,0591               | 0            |
| 15 | Alumindo Light Metal Industry Tbk     | ALMI | 1               | 1            | 0,0020         | 0,2796               | 0            |
| 16 | Saranacentral Bajatama Tbk            | BAJA | 1               | 1            | -0,0243        | -0,4243              | 0            |
| 17 | Betonjaya Manunggal Tbk               | BTON | 1               | 3            | 0,0620         | 12,6287              | 0            |
| 18 | Citra Tubindo Tbk                     | CTBN | 1               | 3            | -0,0811        | 5,3037               | 1            |
| 19 | Gunawan Dian Jaya Steel Tbk           | GDST | 1               | 3            | 0,0080         | 2,3797               | 0            |
| 20 | Indal Alumunium Industry Tbk          | INAI | 1               | 1            | 0,0318         | 0,7586               | 0            |
| 21 | Steel Pipe Industry of Indonesia Tbk. | ISSP | 1               | 1            | 0,0014         | 2,4300               | 0            |
| 22 | Jakarta Kyoei Steel Works Tbk         | JKSW | 1               | 2            | -0,0156        | -6,1323              | 0            |
| 23 | Jaya Pari Steel Tbk                   | JPRS | 1               | 3            | -0,0417        | 9,5601               | 0            |

| No | Perusahaan                     | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|--------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 24 | Krakatau Steel (Persero) Tbk   | KRAS | 1               | 3            | -0,0209        | -0,2876              | 1            |
| 25 | Lion Metal Works Tbk           | LION | 1               | 3            | 0,0136         | 7,5319               | 0            |
| 26 | Lionmesh Prima Tbk             | LMSH | 1               | 3            | 0,0805         | 10,2631              | 0            |
| 27 | Pelat Timah Nusantara Tbk      | NIKL | 1               | 1            | 0,0108         | 1,1947               | 1            |
| 28 | Pelangi Indah Canindo Tbk      | PICO | 1               | 2            | 0,0220         | 2,9847               | 0            |
| 29 | Tembaga Mulia Semanan Tbk      | TBMS | 1               | 3            | 0,0460         | 0,9389               | 1            |
| 30 | Polycem Indonesia Tbk          | ADMG | 1               | 2            | -0,0231        | 2,5580               | 1            |
| 31 | Aneka Gas Industri Tbk.        | AGII | 1               | 3            | 0,0152         | 1,9290               | 0            |
| 32 | Barito Pacific Timber Tbk      | BRPT | 1               | 2            | 0,0768         | 3,2629               | 1            |
| 33 | Duta Pertiwi Nusantara Tbk     | DPNS | 1               | 1            | 0,0193         | 12,0657              | 0            |
| 34 | Ekadharma International Tbk    | EKAD | 1               | 1            | 0,0956         | 10,2921              | 0            |
| 35 | Eterindo Wahanatama Tbk        | ETWA | 0               | 2            | -0,1144        | -4,0454              | 0            |
| 36 | Intanwijaya Internasional Tbk  | INCI | 1               | 1            | 0,0545         | 11,8933              | 0            |
| 37 | Emdeki Utama Tbk               | MDKI | 1               | 1            | 0,0543         | 10,1455              | 0            |
| 38 | Indo Acidatama Tbk             | SRSN | 1               | 3            | 0,0271         | 4,4539               | 0            |
| 39 | Chandra Asri Petrochemical Tbk | TPIA | 1               | 2            | 0,1068         | 5,0354               | 1            |
| 40 | Unggul Indah Cahaya Tbk        | UNIC | 1               | 3            | 0,0533         | 7,0080               | 1            |
| 41 | Argha Karya Prima Industry Tbk | AKPI | 1               | 3            | 0,0049         | 1,3136               | 1            |
| 42 | Asiaplast Industries Tbk       | APLI | 1               | 3            | -0,0033        | 3,0396               | 1            |
| 43 | Berlina Tbk                    | BRNA | 1               | 1            | -0,0907        | 0,4149               | 0            |
| 44 | Lotte Chemical Titan Tbk.      | FPNI | 1               | 3            | -0,0091        | -0,6433              | 1            |
| 45 | Champion Pacific Indonesia Tbk | IGAR | 1               | 1            | 0,1411         | 13,5852              | 1            |
| 46 | Impack Pratama Industri Tbk.   | IMPC | 1               | 3            | 0,0398         | 5,2388               | 0            |
| 47 | Indopoly Swakarsa Industry Tbk | IPOL | 1               | 3            | 0,0086         | 2,0125               | 0            |
| 48 | Panca Budi Idaman Tbk          | PBID | 1               | 1            | 0,1266         | 7,2026               | 0            |

| No | Perusahaan                                | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|-------------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 49 | Tunas Alfin Tbk.                          | TALF | 1               | 4            | 0,0233         | 8,3539               | 0            |
| 50 | Trias Sentosa Tbk                         | TRST | 1               | 3            | 0,0115         | 2,9735               | 1            |
| 51 | Yanaprima Hastapersada Tbk                | YPAS | 1               | 3            | -0,0478        | 0,3942               | 0            |
| 52 | Charoen Pokphand Indonesia Tbk            | CPIN | 1               | 3            | 0,1018         | 6,6102               | 1            |
| 53 | Central Proteina Prima Tbk                | CPRO | 0               | 3            | -0,3767        | -11,9732             | 1            |
| 54 | JAPFA Comfeed Indonesia Tbk               | JPFA | 1               | 1            | 0,0525         | 4,2280               | 1            |
| 55 | Malindo Feedmill Tbk                      | MAIN | 0               | 1            | 0,0120         | 8,3925               | 1            |
| 56 | Sierad Produce Tbk                        | SIPD | 1               | 2            | -0,1585        | -0,6822              | 0            |
| 57 | SLJ Global Tbk.                           | SULI | 1               | 3            | 0,0163         | -8,4705              | 1            |
| 58 | Tirta Mahakam Resources Tbk               | TIRT | 1               | 1            | 0,0012         | 0,3974               | 0            |
| 59 | Alkindo Naratama Tbk                      | ALDO | 1               | 1            | 0,0582         | 3,3440               | 0            |
| 60 | Fajar Surya Wisesa Tbk                    | FASW | 1               | 2            | 0,0636         | 0,8027               | 1            |
| 61 | Indah Kiat Pulp & Paper Tbk               | INKP | 1               | 4            | 0,0541         | 3,0119               | 0            |
| 62 | Toba Pulp Lestari Tbk                     | INRU | 1               | 5            | 0,0011         | -3,8084              | 0            |
| 63 | Kertas Basuki Rachmat Indonesia Tbk       | KBRI | 1               | 1            | -0,1073        | -9,3664              | 0            |
| 64 | Kedawung Setia Industrial Tbk             | KDSI | 1               | 3            | 0,0519         | 2,4962               | 0            |
| 65 | Suparma Tbk                               | SPMA | 1               | 2            | 0,0424         | 2,1671               | 0            |
| 66 | Pabrik Kertas Tjiwi Kimia Tbk             | TKIM | 1               | 4            | 0,0106         | 1,6534               | 0            |
| 67 | Indo Komoditi Korpora Tbk.                | INCF | 1               | 1            | 0,0066         | -0,6434              | 0            |
| 68 | Kirana Megatara Tbk                       | KMTR | 1               | 1            | 0,1190         | 6,0747               | 0            |
| 69 | Garuda Maintenance Facility Aero Asia Tbk | GMFI | 1               | 1            | 0,0945         | 5,8018               | 1            |
| 70 | Grand Kartech Tbk.                        | KRAH | 0               | 2            | -0,0832        | -0,2186              | 0            |
| 71 | Astra International Tbk                   | ASII | 1               | 3            | 0,0784         | 3,5934               | 1            |
| 72 | Astra Otoparts Tbk                        | AUTO | 1               | 3            | 0,0371         | 5,4683               | 1            |
| 73 | Garuda Metalindo Tbk.                     | BOLT | 1               | 3            | 0,0784         | 4,9040               | 0            |

| No | Perusahaan                         | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 74 | Indo Kordsa Tbk                    | BRAM | 1               | 1            | 0,0807         | 5,4463               | 1            |
| 75 | Goodyear Indonesia Tbk             | GDYR | 1               | 3            | -0,0072        | 1,5987               | 1            |
| 76 | Gajah Tunggal Tbk                  | GJTL | 1               | 2            | 0,0025         | 2,2776               | 1            |
| 77 | Indomobil Sukses Internasional Tbk | IMAS | 1               | 3            | -0,0020        | 0,0874               | 1            |
| 78 | Indospring Tbk                     | INDS | 1               | 2            | 0,0467         | 11,2480              | 0            |
| 79 | Multistrada Arah Sarana Tbk        | MASA | 1               | 3            | -0,0123        | 1,2016               | 1            |
| 80 | Nipress Tbk                        | NIPS | 0               | 1            | 0,0232         | 2,1861               | 1            |
| 81 | Prima Alloy Steel Tbk              | PRAS | 0               | 1            | -0,0021        | 0,8039               | 0            |
| 82 | Selamat Sempurna Tbk               | SMSM | 1               | 3            | 0,2682         | 10,0479              | 1            |
| 83 | Argo Pantes Tbk                    | ARGO | 0               | 3            | -0,1510        | -16,7223             | 0            |
| 84 | Trisula Textile Industries Tbk     | BELL | 1               | 1            | 0,0321         | 3,7622               | 0            |
| 85 | Eratex Djaja Tbk                   | ERTX | 1               | 1            | -0,0297        | 0,7774               | 0            |
| 86 | Ever Shine Textile Industry Tbk    | ESTI | 1               | 3            | -0,0359        | -3,6363              | 1            |
| 87 | Panasia Indo Resources Tbk         | HDTX | 0               | 2            | -0,2099        | -3,8272              | 0            |
| 88 | Indorama Syntetics Tbk             | INDR | 1               | 2            | 0,0148         | 1,2577               | 1            |
| 89 | Asia Pacific Investama Tbk.        | MYTX | 0               | 3            | -0,0828        | -3,7764              | 0            |
| 90 | Pan Brothers Tex Tbk               | PBRX | 1               | 2            | 0,0136         | 4,7837               | 0            |
| 91 | Ricky Putra Globalindo Tbk         | RICY | 1               | 1            | 0,0120         | 1,5669               | 0            |
| 92 | Sri Rejeki Isman Tbk.              | SRIL | 1               | 2            | 0,0570         | 4,2688               | 0            |
| 93 | Sunson Textile Manufacturer Tbk    | SSTM | 0               | 5            | -0,0391        | 0,8297               | 0            |
| 94 | Star Petrochem Tbk                 | STAR | 1               | 1            | 0,0010         | 6,4232               | 0            |
| 95 | Tifico Fiber Indonesia Tbk         | TFCO | 1               | 3            | 0,0099         | 10,1325              | 1            |
| 96 | Trisula International Tbk          | TRIS | 1               | 3            | 0,0321         | 1,1888               | 0            |
| 97 | Nusantara Inti Corpora Tbk         | UNIT | 1               | 1            | 0,0025         | 0,9195               | 0            |
| 98 | Sepatu Bata Tbk                    | BATA | 1               | 3            | 0,0627         | 7,6030               | 1            |

| No  | Perusahaan                         | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|-----|------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 99  | Primarindo Asia Infrastructure Tbk | BIMA | 1               | 3            | 0,1768         | -8,1714              | 0            |
| 100 | Jembo Cable Company Tbk            | JECC | 1               | 2            | 0,0432         | 1,3392               | 0            |
| 101 | KMI Wire and Cable Tbk             | KBLI | 1               | 2            | 0,1191         | 5,5653               | 1            |
| 102 | Kabelindo Murni Tbk                | KBLM | 1               | 1            | 0,0356         | 3,0933               | 0            |
| 103 | Sucaco Tbk                         | SCCO | 1               | 1            | 0,0672         | 5,3064               | 0            |
| 104 | Voksel Electric Tbk                | VOKS | 1               | 5            | 0,0788         | 3,2745               | 0            |
| 105 | Sat Nusapersada Tbk.               | PTSN | 1               | 1            | 0,0073         | 4,6631               | 0            |
| 106 | Tiga Pilar Sejahtera Food Tbk      | AISA | 0               | 3            | -0,0971        | 0,8638               | 0            |
| 107 | Tri Banyan Tirta Tbk               | ALTO | 0               | 1            | -0,0567        | -3,0436              | 0            |
| 108 | Bumi Teknokultura Unggul           | BTEK | 1               | 2            | -0,0081        | 0,5505               | 0            |
| 109 | Budi Starch & Sweetener Tbk.       | BUDI | 1               | 2            | 0,0155         | 1,2333               | 0            |
| 110 | Wilmar Cahaya Indonesia Tbk.       | CEKA | 1               | 3            | 0,0771         | 6,7249               | 1            |
| 111 | Campina Ice Cream Industry Tbk     | CAMP | 1               | 1            | 0,0359         | 7,2084               | 0            |
| 112 | Sariguna Primatirta Tbk.           | CLEO | 1               | 1            | 0,0759         | 2,1262               | 0            |
| 113 | Delta Djakarta Tbk                 | DLTA | 1               | 2            | 0,2087         | 15,8829              | 1            |
| 114 | Buyung Poetra Sembada Tbk.         | HOKI | 1               | 1            | 0,0831         | 9,8420               | 0            |
| 115 | Indofood CBP Sukses Makmur Tbk     | ICBP | 1               | 3            | 0,1121         | 6,3387               | 1            |
| 116 | Indofood Sukses Makmur Tbk         | INDF | 1               | 3            | 0,0585         | 3,3813               | 1            |
| 117 | Multi Bintang Indonesia Tbk        | MLBI | 1               | 2            | 0,5267         | 6,2980               | 1            |
| 118 | Mayora Indah Tbk                   | MYOR | 1               | 2            | 0,1093         | 6,2074               | 0            |
| 119 | Prima Cakrawala Abadi Tbk          | PCAR | 0               | 1            | 0,0026         | 4,4136               | 0            |
| 120 | Prasidha Aneka Niata Tbk           | PSDN | 1               | 3            | 0,0465         | 1,4361               | 1            |
| 121 | Nippon Indosari Corpindo Tbk       | ROTI | 1               | 3            | 0,0297         | 4,6897               | 1            |
| 122 | Sekar Bumi Tbk                     | SKBM | 1               | 1            | 0,0159         | 3,6692               | 0            |
| 123 | Sekar Laut Tbk                     | SKLT | 1               | 1            | 0,0361         | 2,2897               | 0            |

| No  | Perusahaan                                | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|-----|-------------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 124 | Siantar TOP Tbk                           | STTP | 0               | 1            | 0,0922         | 5,7321               | 0            |
| 125 | Ultra Jaya Milk Tbk                       | ULTJ | 1               | 2            | 0,1372         | 11,3442              | 0            |
| 126 | Gudang Garam Tbk                          | GGRM | 1               | 4            | 0,1162         | 6,9413               | 1            |
| 127 | Hanjaya Mandala Sampoerna Tbk             | HMSP | 1               | 3            | 0,2937         | 11,7616              | 1            |
| 128 | Bentoel International Investama Tbk       | RMBA | 1               | 2            | -0,3236        | 5,2415               | 1            |
| 129 | Wismilak Inti Makmur Tbk.                 | WIIM | 1               | 3            | 0,0331         | 9,4253               | 0            |
| 130 | Darya-Varia Laboratoria Tbk               | DVLA | 1               | 3            | 0,0989         | 7,6974               | 1            |
| 131 | Indofarma Tbk                             | INAF | 1               | 1            | -0,0303        | 0,7485               | 0            |
| 132 | Kimia Farma Tbk                           | KAEF | 1               | 2            | 0,0544         | 3,6572               | 0            |
| 133 | Kalbe Farma Tbk                           | KLBF | 1               | 3            | 0,1476         | 12,2648              | 1            |
| 134 | Merck Tbk                                 | MERK | 1               | 4            | 0,1708         | 9,6193               | 1            |
| 135 | Pyridam Farma Tbk                         | PYFA | 1               | 2            | 0,0447         | 6,0541               | 0            |
| 136 | Merck Sharp Dohme Pharma Tbk.             | SCPI | 0               | 1            | 0,0905         | 3,1773               | 1            |
| 137 | Industri Jamu dan Farmasi Sido Muncul Tbk | SIDO | 1               | 1            | 0,1690         | 16,7659              | 1            |
| 138 | Taisho Pharmaceutical Indonesia Tbk       | SQBB | 1               | 3            | 0,3635         | 11,6036              | 1            |
| 139 | Tempo Scan Pacific Tbk                    | TSPC | 1               | 2            | 0,0750         | 7,4726               | 0            |
| 140 | Akasha Wira International Tbk             | ADES | 1               | 2            | 0,0455         | 1,1812               | 0            |
| 141 | Kino Indonesia Tbk.                       | KINO | 1               | 3            | 0,0339         | 4,2312               | 0            |
| 142 | Martina Berto Tbk                         | MBTO | 1               | 2            | -0,0316        | 3,5383               | 0            |
| 143 | Mustika Ratu Tbk                          | MRAT | 1               | 1            | -0,0026        | 8,1245               | 0            |
| 144 | Mandom Indonesia Tbk                      | TCID | 1               | 2            | 0,0758         | 9,5569               | 1            |
| 145 | Unilever Indonesia Tbk                    | UNVR | 1               | 4            | 0,3705         | 2,9961               | 1            |
| 146 | Chitose Internasional Tbk.                | CINT | 1               | 1            | 0,0622         | 7,5770               | 0            |
| 147 | Kedaung Indah Can Tbk                     | KICI | 1               | 1            | 0,0532         | 5,1911               | 0            |
| 148 | Langgeng Makmur Industri Tbk              | LMPI | 0               | 1            | -0,0373        | 1,7581               | 0            |

| No  | Perusahaan              | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|-----|-------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 149 | Integra Incocabinet Tbk | WOOD | 1               | 1            | 0,0446         | 2,0016               | 0            |
| 150 | Hartadinata Abadi Tbk.  | HRTA | 1               | 1            | 0,0778         | 8,4051               | 0            |



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| No | Perusahaan                            | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|---------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 1  | Indocement Tunggal Prakarsa Tbk       | INTP | 1               | 4            | 0,0412         | 9,8745               | 1            |
| 2  | Semen Baturaja (Persero) Tbk.         | SMBR | 1               | 3            | 0,0137         | 3,5381               | 0            |
| 3  | Holcim Indonesia Tbk                  | SMCB | 1               | 2            | -0,0444        | -2,1637              | 1            |
| 4  | Semen Indonesia (Persero) Tbk.        | SMGR | 1               | 3            | 0,0603         | 5,2297               | 1            |
| 5  | Waskita Beton Precast Tbk.            | WSBP | 1               | 1            | 0,0725         | 3,3587               | 0            |
| 6  | Wijaya Karya Beton Tbk.               | WTON | 1               | 1            | 0,0548         | 1,9235               | 0            |
| 7  | Asahimas Flat Glass Tbk               | AMFG | 1               | 5            | 0,0008         | 2,3982               | 1            |
| 8  | Arwana Citramulia Tbk                 | ARNA | 1               | 4            | 0,0957         | 6,2766               | 1            |
| 9  | Cahayaputra Asa Keramik Tbk           | CAKK | 1               | 1            | 0,0404         | 3,0854               | 0            |
| 10 | Intikeramik Alamasri Industry Tbk     | IKAI | 1               | 2            | 0,0533         | 0,3020               | 0            |
| 11 | Keramika Indonesia Assosiasi Tbk      | KIAS | 1               | 3            | -0,0465        | 4,1339               | 1            |
| 12 | Mark Dynamics Indonesia Tbk           | MARK | 1               | 2            | 0,2575         | 8,7181               | 0            |
| 13 | Mulia Industrindo Tbk                 | MLIA | 1               | 3            | 0,0359         | 0,1620               | 1            |
| 14 | Surya Toto Indonesia Tbk              | TOTO | 1               | 4            | 0,1197         | 7,1011               | 1            |
| 15 | Alakasa Industrindo Tbk               | ALKA | 1               | 1            | 0,0354         | 1,4133               | 0            |
| 16 | Alumindo Light Metal Industry Tbk     | ALMI | 1               | 2            | 0,0024         | 0,2871               | 0            |
| 17 | Saranacentral Bajatama Tbk            | BAJA | 1               | 2            | -0,1073        | -2,0275              | 0            |
| 18 | Betonjaya Manunggal Tbk               | BTON | 0               | 1            | 0,1280         | 13,5429              | 0            |
| 19 | Citra Tubindo Tbk                     | CTBN | 1               | 4            | -0,0372        | 4,3952               | 1            |
| 20 | Gunawan Dian Jaya Steel Tbk           | GDST | 0               | 4            | -0,0649        | 0,8244               | 0            |
| 21 | Indal Alumunium Industry Tbk          | INAI | 1               | 2            | 0,0289         | 0,9431               | 0            |
| 22 | Steel Pipe Industry of Indonesia Tbk. | ISSP | 1               | 2            | 0,0075         | 2,3348               | 0            |
| 23 | Jakarta Kyoei Steel Works Tbk         | JKSW | 1               | 1            | -0,2549        | -10,4391             | 0            |

| No | Perusahaan                          | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|-------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 24 | Krakatau Steel (Persero) Tbk        | KRAS | 1               | 4            | -0,0180        | -0,8066              | 1            |
| 25 | Lion Metal Works Tbk                | LION | 1               | 4            | 0,0211         | 7,9401               | 0            |
| 26 | Lionmesh Prima Tbk                  | LMSH | 1               | 4            | 0,0180         | 10,8574              | 0            |
| 27 | Pelat Timah Nusantara Tbk           | NIKL | 1               | 2            | -0,0104        | 0,5551               | 1            |
| 28 | Pelangi Indah Canindo Tbk           | PICO | 1               | 3            | 0,0184         | 2,0815               | 0            |
| 29 | Tembaga Mulia Semanan Tbk           | TBMS | 1               | 4            | 0,0334         | 0,7275               | 1            |
| 30 | Polychem Indonesia Tbk              | ADMG | 1               | 3            | -0,0046        | 8,7754               | 1            |
| 31 | Aneka Gas Industri Tbk.             | AGII | 1               | 1            | 0,0172         | 1,5013               | 0            |
| 32 | Barito Pacific Timber Tbk           | BRPT | 1               | 3            | 0,0344         | 1,9673               | 1            |
| 33 | Duta Pertiwi Nusantara Tbk          | DPNS | 1               | 2            | 0,0291         | 11,7841              | 0            |
| 34 | Ekadharma International Tbk         | EKAD | 1               | 2            | 0,0868         | 11,2777              | 0            |
| 35 | Eterindo Wahanatama Tbk             | ETWA | 0               | 3            | -0,1270        | -8,0764              | 0            |
| 36 | Intanwijaya Internasional Tbk       | INCI | 1               | 1            | 0,0426         | 8,0026               | 0            |
| 37 | Emdeki Utama Tbk                    | MDKI | 1               | 1            | 0,0370         | 12,9658              | 0            |
| 38 | Madurasa Murni Indah Tbk            | MOLI | 1               | 1            | 0,0504         | 4,9940               | 0            |
| 39 | Indo Acidatama Tbk                  | SRSN | 1               | 4            | 0,0559         | 5,8148               | 0            |
| 40 | Tridomain Performance Materials Tbk | TDPM | 1               | 1            | 0,0425         | 3,5205               | 0            |
| 41 | Chandra Asri Petrochemical Tbk      | TPIA | 1               | 3            | 0,0574         | 4,2946               | 1            |
| 42 | Unggul Indah Cahaya Tbk             | UNIC | 1               | 4            | 0,0731         | 7,5320               | 1            |
| 43 | Argha Karya Prima Industry Tbk      | AKPI | 1               | 4            | 0,0209         | 1,3757               | 1            |
| 44 | Asiaplast Industries Tbk            | APLI | 1               | 4            | -0,0467        | 0,8750               | 1            |
| 45 | Berlina Tbk                         | BRNA | 0               | 2            | -0,0096        | 0,9311               | 0            |
| 46 | Lotte Chemical Titan Tbk.           | FPNI | 1               | 4            | 0,0313         | 0,1017               | 1            |
| 47 | Champion Pacific Indonesia Tbk      | IGAR | 1               | 2            | 0,0783         | 12,0278              | 1            |
| 48 | Impack Pratama Industri Tbk.        | IMPC | 1               | 4            | 0,0445         | 5,3433               | 0            |

| No | Perusahaan                                | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|-------------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 49 | Indopoly Swakarsa Industry Tbk            | IPOL | 1               | 4            | 0,0174         | 2,2634               | 0            |
| 50 | Panca Budi Idaman Tbk                     | PBID | 1               | 1            | 0,1296         | 7,0105               | 0            |
| 51 | Tunas Alfin Tbk.                          | TALF | 1               | 5            | 0,0447         | 7,9106               | 0            |
| 52 | Trias Sentosa Tbk                         | TRST | 1               | 1            | 0,0147         | 2,8477               | 0            |
| 53 | Yanaprima Hastapersada Tbk                | YPAS | 1               | 4            | -0,0273        | 0,7327               | 0            |
| 54 | Charoen Pokphand Indonesia Tbk            | CPIN | 1               | 4            | 0,1646         | 8,3935               | 1            |
| 55 | Central Proteina Prima Tbk                | CPRO | 1               | 4            | 0,2621         | -2,4006              | 1            |
| 56 | JAPFA Comfeed Indonesia Tbk               | JPFA | 1               | 2            | 0,0978         | 4,1715               | 1            |
| 57 | Malindo Feedmill Tbk                      | MAIN | 1               | 1            | 0,0656         | 3,3979               | 1            |
| 58 | Sierad Produce Tbk                        | SIPD | 1               | 3            | 0,0119         | 0,2748               | 0            |
| 59 | SLJ Global Tbk.                           | SULI | 1               | 4            | 0,0323         | -9,8037              | 1            |
| 60 | Tirta Mahakam Resources Tbk               | TIRT | 1               | 1            | -0,0395        | -0,2989              | 0            |
| 61 | Alkindo Naratama Tbk                      | ALDO | 1               | 2            | 0,0808         | 4,2642               | 0            |
| 62 | Fajar Surya Wisesa Tbk                    | FASW | 1               | 3            | 0,1282         | 2,7774               | 1            |
| 63 | Indah Kiat Pulp & Paper Tbk               | INKP | 1               | 5            | 0,0672         | 3,7782               | 0            |
| 64 | Toba Pulp Lestari Tbk                     | INRU | 1               | 6            | 0,0096         | -2,6511              | 0            |
| 65 | Kertas Basuki Rachmat Indonesia Tbk       | KBRI | 1               | 2            | -0,1178        | -13,6426             | 0            |
| 66 | Kedawung Setia Industrial Tbk             | KDSI | 1               | 4            | 0,0552         | 2,6732               | 0            |
| 67 | Suparma Tbk                               | SPMA | 1               | 3            | 0,0360         | 4,0789               | 0            |
| 68 | Sriwahana Adityakarta Tbk                 | SWAT | 1               | 1            | 0,0045         | 1,8561               | 0            |
| 69 | Pabrik Kertas Tjiwi Kimia Tbk             | TKIM | 1               | 5            | 0,0829         | 2,7455               | 0            |
| 70 | Indo Komoditi Korpora Tbk.                | INCF | 0               | 2            | 0,0084         | 0,3175               | 0            |
| 71 | Kirana Megatara Tbk                       | KMTR | 1               | 2            | 0,0004         | 1,6287               | 0            |
| 72 | Garuda Maintenance Facility Aero Asia Tbk | GMFI | 1               | 1            | 0,0411         | 4,2583               | 0            |
| 73 | Steadfast Marine Tbk                      | KPAL | 0               | 1            | 0,0019         | -0,6361              | 0            |

| No | Perusahaan                         | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 74 | Grand Kartech Tbk.                 | KRAH | 0               | 3            | -0,1101        | -0,9671              | 0            |
| 75 | Astra International Tbk            | ASII | 1               | 4            | 0,0794         | 3,2912               | 1            |
| 76 | Astra Otoparts Tbk                 | AUTO | 1               | 4            | 0,0428         | 5,0683               | 1            |
| 77 | Garuda Metalindo Tbk.              | BOLT | 1               | 4            | 0,0577         | 3,7809               | 0            |
| 78 | Indo Kordsa Tbk                    | BRAM | 1               | 2            | 0,0654         | 5,5700               | 1            |
| 79 | Goodyear Indonesia Tbk             | GDYR | 1               | 4            | 0,0040         | 1,0288               | 1            |
| 80 | Gajah Tunggal Tbk                  | GJTL | 1               | 3            | -0,0038        | 2,0641               | 1            |
| 81 | Indomobil Sukses Internasional Tbk | IMAS | 1               | 4            | 0,0024         | -0,2787              | 1            |
| 82 | Indospring Tbk                     | INDS | 1               | 3            | 0,0446         | 11,6466              | 0            |
| 83 | Multi Prima Sejahtera Tbk          | LPIN | 1               | 2            | 0,1086         | 15,5632              | 0            |
| 84 | Multistrada Arah Sarana Tbk        | MASA | 0               | 4            | -0,0278        | 1,0833               | 1            |
| 85 | Prima Alloy Steel Tbk              | PRAS | 1               | 1            | 0,0039         | 0,3457               | 0            |
| 86 | Selamat Sempurna Tbk               | SMSM | 1               | 4            | 0,2262         | 10,6352              | 1            |
| 87 | Argo Pantes Tbk                    | ARGO | 0               | 4            | -0,0927        | -19,0389             | 0            |
| 88 | Trisula Textile Industries Tbk     | BELL | 1               | 1            | 0,0466         | 3,5269               | 0            |
| 89 | Eratex Djaja Tbk                   | ERTX | 1               | 2            | 0,0169         | 1,0832               | 0            |
| 90 | Ever Shine Textile Industry Tbk    | ESTI | 1               | 3            | 0,0228         | -3,2331              | 1            |
| 91 | Panasia Indo Resources Tbk         | HDTX | 0               | 3            | -0,3918        | -15,8997             | 0            |
| 92 | Indorama Syntetics Tbk             | INDR | 1               | 3            | 0,0774         | 2,2627               | 1            |
| 93 | Asia Pacific Investama Tbk.        | MYTX | 1               | 4            | -0,0466        | -4,6551              | 0            |
| 94 | Pan Brothers Tex Tbk               | PBRX | 1               | 3            | 0,0281         | 5,8271               | 0            |
| 95 | Ricky Putra Globalindo Tbk         | RICY | 1               | 2            | 0,0120         | 1,6581               | 0            |
| 96 | Sri Rejeki Isman Tbk.              | SRIL | 1               | 3            | 0,0620         | 4,1743               | 0            |
| 97 | Sunson Textile Manufacturer Tbk    | SSTM | 1               | 1            | 0,0020         | 1,7199               | 0            |
| 98 | Star Petrochem Tbk                 | STAR | 1               | 2            | 0,0003         | 6,5605               | 0            |

| No  | Perusahaan                         | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|-----|------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 99  | Tifico Fiber Indonesia Tbk         | TFCO | 1               | 4            | -0,0015        | 13,0091              | 1            |
| 100 | Trisula International Tbk          | TRIS | 1               | 1            | 0,0311         | 3,8205               | 0            |
| 101 | Nusantara Inti Corpora Tbk         | UNIT | 1               | 2            | 0,0012         | 1,2862               | 0            |
| 102 | Mega Perintis Tbk                  | ZONE | 1               | 1            | 0,1021         | 5,3766               | 0            |
| 103 | Sepatu Bata Tbk                    | BATA | 1               | 4            | 0,0775         | 8,6242               | 1            |
| 104 | Primarindo Asia Infrastructure Tbk | BIMA | 1               | 4            | 0,0239         | -7,3619              | 0            |
| 105 | Jembo Cable Company Tbk            | JECC | 1               | 3            | 0,0425         | 1,5871               | 0            |
| 106 | KMI Wire and Cable Tbk             | KBLI | 1               | 3            | 0,0726         | 6,2490               | 1            |
| 107 | Kabelindo Murni Tbk                | KBLM | 1               | 2            | 0,0313         | 3,2812               | 0            |
| 108 | Sucaco Tbk                         | SCCO | 1               | 2            | 0,0610         | 5,8256               | 0            |
| 109 | Voksel Electric Tbk                | VOKS | 1               | 6            | 0,0424         | 2,7430               | 0            |
| 110 | Sat Nusapersada Tbk.               | PTSN | 1               | 2            | 0,0417         | 1,7618               | 0            |
| 111 | Akasha Wira International Tbk      | ADES | 1               | 3            | 0,0601         | 2,1068               | 0            |
| 112 | Tiga Pilar Sejahtera Food Tbk      | AISA | 0               | 4            | -0,0680        | -26,8848             | 0            |
| 113 | Tri Banyan Tirta Tbk               | ALTO | 0               | 2            | -0,0298        | -0,4728              | 0            |
| 114 | Bumi Teknokultura Unggul Tbk       | BTEK | 1               | 1            | 0,0147         | 1,6351               | 0            |
| 115 | Budi Starch & Sweetener Tbk.       | BUDI | 1               | 3            | 0,0149         | 1,0851               | 0            |
| 116 | Campina Ice Cream Industry Tbk     | CAMP | 1               | 2            | 0,0617         | 12,6389              | 0            |
| 117 | Wilmar Cahaya Indonesia Tbk.       | CEKA | 1               | 4            | 0,0793         | 11,7063              | 1            |
| 118 | Sariguna Primatirta Tbk.           | CLEO | 1               | 2            | 0,0759         | 5,1613               | 0            |
| 119 | Delta Djakarta Tbk                 | DLTA | 1               | 3            | 0,2219         | 15,3760              | 1            |
| 120 | Garudafood Putra Putri Jaya Tbk    | GOOD | 1               | 1            | 0,1010         | 3,3995               | 1            |
| 121 | Buyung Poetra Sembada Tbk.         | HOKI | 1               | 2            | 0,1189         | 7,5194               | 0            |
| 122 | Indofood CBP Sukses Makmur Tbk     | ICBP | 1               | 4            | 0,1356         | 6,0455               | 1            |
| 123 | Inti Agri Resources Tbk            | IIKP | 1               | 1            | -0,0506        | 10,6273              | 0            |

| No  | Perusahaan                                | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|-----|-------------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 124 | Indofood Sukses Makmur Tbk                | INDF | 1               | 4            | 0,0514         | 2,5701               | 1            |
| 125 | Magna Investama Mandiri Tbk               | MGNA | 1               | 2            | -0,1804        | -2,5424              | 0            |
| 126 | Multi Bintang Indonesia Tbk               | MLBI | 1               | 3            | 0,4239         | 5,0967               | 1            |
| 127 | Mayora Indah Tbk                          | MYOR | 1               | 3            | 0,1001         | 6,3050               | 0            |
| 128 | Pratama Abadi Nusa Industri Tbk           | PANI | 1               | 1            | 0,0079         | 1,2279               | 0            |
| 129 | Prima Cakrawala Abadi Tbk                 | PCAR | 0               | 1            | -0,0714        | 5,8593               | 0            |
| 130 | Prasidha Aneka Niaga Tbk                  | PSDN | 1               | 4            | -0,0668        | -0,2528              | 1            |
| 131 | Nippon Indosari Corpindo Tbk              | ROTI | 1               | 4            | 0,0289         | 5,3690               | 1            |
| 132 | Sekar Bumi Tbk                            | SKBM | 1               | 2            | 0,0090         | 2,8720               | 0            |
| 133 | Sekar Laut Tbk                            | SKLT | 1               | 2            | 0,0428         | 2,3201               | 0            |
| 134 | Ultra Jaya Milk Tbk                       | ULTJ | 1               | 3            | 0,1263         | 12,4925              | 0            |
| 135 | Gudang Garam Tbk                          | GGRM | 1               | 1            | 0,1128         | 7,2900               | 1            |
| 136 | Hanjaya Mandala Sampoerna Tbk             | HMSP | 1               | 1            | 0,2905         | 10,9398              | 1            |
| 137 | Bentoel International Investama Tbk       | RMBA | 1               | 3            | -0,0409        | 1,2664               | 1            |
| 138 | Wismilak Inti Makmur Tbk.                 | WIIM | 1               | 4            | 0,0407         | 9,7272               | 0            |
| 139 | Darya-Varia Laboratoria Tbk               | DVLA | 1               | 4            | 0,1192         | 8,4882               | 1            |
| 140 | Indofarma Tbk                             | INAF | 1               | 2            | 0,0021         | 1,9052               | 0            |
| 141 | Kimia Farma Tbk                           | KAEF | 1               | 3            | 0,0425         | 2,8740               | 0            |
| 142 | Kalbe Farma Tbk                           | KLBF | 1               | 4            | 0,1376         | 12,4073              | 1            |
| 143 | Merck Tbk                                 | MERK | 1               | 5            | 0,9210         | 3,6027               | 1            |
| 144 | Phapros Tbk                               | PEHA | 1               | 1            | 0,0713         | 2,4743               | 0            |
| 145 | Pyridam Farma Tbk                         | PYFA | 1               | 3            | 0,0452         | 5,3862               | 0            |
| 146 | Industri Jamu dan Farmasi Sido Muncul Tbk | SIDO | 1               | 2            | 0,1989         | 11,8091              | 1            |
| 147 | Tempo Scan Pacific Tbk                    | TSPC | 1               | 3            | 0,0687         | 7,4192               | 0            |
| 148 | Kino Indonesia Tbk.                       | KINO | 1               | 4            | 0,0418         | 3,9289               | 0            |

| No  | Perusahaan                   | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|-----|------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 149 | Cottonindo Ariesta Tbk       | KPAS | 1               | 1            | 0,0035         | 1,0646               | 0            |
| 150 | Martina Berto Tbk            | MBTO | 1               | 3            | -0,1761        | 0,7348               | 0            |
| 151 | Mustika Ratu Tbk             | MRAT | 0               | 2            | -0,0044        | 7,5111               | 0            |
| 152 | Mandom Indonesia Tbk         | TCID | 1               | 3            | 0,0708         | 10,2268              | 1            |
| 153 | Unilever Indonesia Tbk       | UNVR | 1               | 5            | 0,4666         | 5,1531               | 1            |
| 154 | Chitose Internasional Tbk.   | CINT | 1               | 2            | 0,0276         | 6,9417               | 0            |
| 155 | Kedaung Indah Can Tbk        | KICI | 1               | 2            | -0,0057        | 4,8352               | 0            |
| 156 | Langgeng Makmur Industri Tbk | LMPI | 1               | 1            | -0,0590        | 0,7643               | 0            |
| 157 | Integra Indocabinet Tbk      | WOOD | 1               | 2            | 0,0527         | 2,7653               | 0            |
| 158 | Hartadinata Abadi Tbk        | HRTA | 1               | 2            | 0,0803         | 8,6642               | 0            |

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| No | Perusahaan                            | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|---------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 1  | Indocement Tunggul Prakarsa Tbk       | INTP | 1               | 5            | 0,0662         | 10,1097              | 1            |
| 2  | Semen Baturaja (Persero) Tbk.         | SMBR | 1               | 1            | 0,0054         | 3,3072               | 0            |
| 3  | Holcim Indonesia Tbk                  | SMCB | 1               | 1            | 0,0255         | 0,9278               | 1            |
| 4  | Semen Indonesia (Persero) Tbk.        | SMGR | 1               | 1            | 0,0297         | 2,6589               | 1            |
| 5  | Waskita Beton Precast Tbk             | WSBP | 1               | 2            | 0,0499         | 3,3782               | 0            |
| 6  | Wijaya Karya Beton Tbk.               | WTON | 1               | 2            | 0,0494         | 2,0852               | 0            |
| 7  | Asahimas Flat Glass Tbk               | AMFG | 1               | 6            | -0,0151        | 1,7183               | 1            |
| 8  | Arwana Citramulia Tbk                 | ARNA | 1               | 5            | 0,1210         | 6,5251               | 1            |
| 9  | Cahayaputra Asa Keramik Tbk           | CAKK | 1               | 2            | 0,0063         | 2,6049               | 0            |
| 10 | Keramika Indonesia Assosiasi Tbk      | KIAS | 1               | 4            | -0,4014        | -1,6865              | 1            |
| 11 | Mark Dynamics Indonesia TBK           | MARK | 1               | 3            | 0,1994         | 7,7961               | 0            |
| 12 | Mulia Industrindo Tbk                 | MLIA | 1               | 1            | 0,0220         | 0,6639               | 1            |
| 13 | Surya Toto Indonesia Tbk              | TOTO | 1               | 5            | 0,0482         | 4,9007               | 1            |
| 14 | Alakasa Industrindo Tbk               | ALKA | 1               | 1            | 0,0122         | 1,4198               | 0            |
| 15 | Alumindo Light Metal Industry Tbk     | ALMI | 1               | 3            | -0,1732        | -2,9333              | 0            |
| 16 | Saranacentral Bajatama Tbk            | BAJA | 1               | 3            | 0,0013         | -1,3714              | 0            |
| 17 | Betonjaya Manunggal Tbk               | BTON | 1               | 2            | 0,0059         | 10,7985              | 0            |
| 18 | Citra Tubindo Tbk                     | CTBN | 1               | 1            | 0,0095         | 4,5187               | 0            |
| 19 | Gunawan Dian Jaya Steel Tbk           | GDST | 1               | 5            | 0,0152         | 0,5602               | 0            |
| 20 | Gunung Raja Paksi Tbk                 | GGRP | 1               | 1            | -0,0194        | 2,1691               | 1            |
| 21 | Indal Alumunium Industry Tbk          | INAI | 1               | 3            | 0,0277         | 1,2950               | 0            |
| 22 | Steel Pipe Industry of Indonesia Tbk. | ISSP | 1               | 3            | 0,0289         | 2,6915               | 0            |
| 23 | Jakarta Kyoei Steel Works Tbk         | JKSW | 1               | 2            | -0,0077        | -9,6618              | 0            |

| No | Perusahaan                           | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|--------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 24 | Krakatau Steel (Persero) Tbk         | KRAS | 1               | 1            | -0,1538        | -6,7073              | 1            |
| 25 | Lion Metal Works Tbk                 | LION | 1               | 5            | 0,0013         | 7,8059               | 0            |
| 26 | Lionmesh Prima Tbk                   | LMSH | 1               | 5            | -0,1240        | 7,6230               | 0            |
| 27 | Pelat Timah Nusantara Tbk            | NIKL | 1               | 1            | 0,0177         | 1,1422               | 1            |
| 28 | Pelangi Indah Canindo Tbk            | PICO | 1               | 4            | 0,0066         | -0,3353              | 0            |
| 29 | Trinitan Metals and Mineral Tbk      | PURE | 0               | 1            | -0,0325        | -0,0276              | 0            |
| 30 | Tembaga Mulia Semanan Tbk            | TBMS | 0               | 5            | 0,0385         | 1,4172               | 1            |
| 31 | Polycem Indonesia Tbk                | ADMG | 1               | 1            | -0,1159        | 4,9541               | 1            |
| 32 | Aneka Gas Industri Tbk.              | AGII | 1               | 2            | 0,0147         | 0,9957               | 0            |
| 33 | Barito Pacific Timber Tbk            | BRPT | 1               | 1            | 0,0191         | 1,6553               | 1            |
| 34 | Duta Pertiwi Nusantara Tbk           | DPNS | 1               | 3            | 0,0124         | 13,5887              | 0            |
| 35 | Ekadharma International Tbk          | EKAD | 1               | 1            | 0,0799         | 13,0420              | 0            |
| 36 | Intanwijaya Internasional Tbk        | INCI | 1               | 2            | 0,0341         | 8,9984               | 0            |
| 37 | Emdeki Utama Tbk                     | MDKI | 1               | 2            | 0,0356         | 12,2701              | 0            |
| 38 | Madusari Murni Indah Tbk             | MOLI | 1               | 2            | 0,0325         | 4,5614               | 0            |
| 39 | Indo Acidatama Tbk                   | SRSN | 1               | 5            | 0,0550         | 5,7149               | 0            |
| 40 | Tridormain Performance Materials Tbk | TDPM | 1               | 2            | 0,0451         | 4,3097               | 0            |
| 41 | Chandra Asri Petrochemical Tbk       | TPIA | 1               | 1            | 0,0069         | 3,1874               | 1            |
| 42 | Unggul Indah Cahaya Tbk              | UNIC | 1               | 5            | 0,0518         | 9,7002               | 1            |
| 43 | Argha Karya Prima Industry Tbk       | AKPI | 1               | 5            | 0,0196         | 1,7741               | 1            |
| 44 | Asiaplast Industries Tbk             | APLI | 1               | 5            | 0,0229         | 2,5264               | 1            |
| 45 | Berlina Tbk                          | BRNA | 1               | 3            | -0,0721        | -0,2233              | 0            |
| 46 | Sinergi Inti Plastinco Tbk           | ESIP | 1               | 1            | 0,0158         | 3,4559               | 0            |
| 47 | Lotte Chemical Titan Tbk.            | FPNI | 1               | 5            | -0,0198        | -0,1014              | 1            |
| 48 | Champion Pacific Indonesia Tbk       | IGAR | 1               | 3            | 0,0985         | 13,6469              | 1            |

| No | Perusahaan                        | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|-----------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 49 | Impack Pratama Industri Tbk.      | IMPC | 1               | 5            | 0,0372         | 4,6775               | 0            |
| 50 | Indopoly Swakarsa Industry Tbk    | IPOL | 1               | 5            | 0,0162         | 2,7516               | 0            |
| 51 | Panca Budi Idaman Tbk             | PBID | 1               | 2            | 0,0956         | 7,2411               | 0            |
| 52 | Satyamitra Kemas Lestari Tbk      | SMKL | 1               | 1            | 0,0120         | 1,0908               | 0            |
| 53 | Tunas Alfin Tbk.                  | TALF | 1               | 6            | 0,0207         | 5,7164               | 0            |
| 54 | Trias Sentosa Tbk                 | TRST | 1               | 2            | 0,0089         | 2,0456               | 0            |
| 55 | Yanaprima Hastapersada Tbk        | YPAS | 1               | 5            | 0,0125         | 2,4296               | 0            |
| 56 | Charoen Pokphand Indonesia Tbk    | CPIN | 1               | 5            | 0,1237         | 7,8594               | 1            |
| 57 | Central Proteina Prima Tbk        | CPRO | 0               | 5            | -0,0581        | -7,8181              | 1            |
| 58 | JAPFA Comfeed Indonesia Tbk       | JPFA | 1               | 3            | 0,0748         | 3,8457               | 1            |
| 59 | Malindo Feedmill Tbk              | MAIN | 1               | 1            | 0,0328         | 2,1691               | 1            |
| 60 | Sierad Produce Tbk                | SIPD | 1               | 4            | 0,0323         | 0,9224               | 0            |
| 61 | Indonesia Fibreboard Industry Tbk | IFII | 1               | 1            | 0,0538         | 9,6211               | 0            |
| 62 | Singaraja Putra Tbk               | SINI | 1               | 1            | 0,0032         | -0,1775              | 0            |
| 63 | SLJ Global Tbk.                   | SULI | 1               | 1            | -0,0881        | -11,2695             | 0            |
| 64 | Tirta Mahakam Resources Tbk       | TIRT | 1               | 2            | -0,0578        | -0,9635              | 0            |
| 65 | Alkindo Naratama Tbk              | ALDO | 1               | 3            | 0,0848         | 4,5494               | 0            |
| 66 | Fajar Surya Wisesa Tbk            | FASW | 1               | 1            | 0,0901         | 1,6047               | 1            |
| 67 | Indah Kiat Pulp & Paper Tbk       | INKP | 1               | 6            | 0,0323         | 3,7778               | 0            |
| 68 | Toba Pulp Lestari Tbk             | INRU | 1               | 1            | -0,0405        | -4,1337              | 0            |
| 69 | Kedawung Setia Industrial Tbk     | KDSI | 1               | 5            | 0,0511         | 3,3133               | 0            |
| 70 | Suparma Tbk                       | SPMA | 1               | 4            | 0,0552         | 3,6543               | 0            |
| 71 | Sriwahana Adityakarta Tbk         | SWAT | 1               | 1            | 0,0051         | 1,1226               | 0            |
| 72 | Pabrik Kertas Tjiwi Kimia Tbk     | TKIM | 1               | 6            | 0,0544         | 2,7178               | 0            |
| 73 | Indo Komoditi Korpora Tbk.        | INCF | 0               | 3            | -0,0090        | -0,3469              | 0            |

| No | Perusahaan                                | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|----|-------------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 74 | Inocycle Technology Group Tbk             | INOV | 1               | 1            | 0,0326         | 2,3590               | 1            |
| 75 | Kirana Megatara Tbk                       | KMTR | 1               | 3            | 0,0036         | 4,1978               | 0            |
| 76 | Arkha Jayanti Persada Tbk                 | ARKA | 1               | 1            | 0,0047         | 0,5732               | 0            |
| 77 | Garuda Maintenance Facility Aero Asia Tbk | GMFI | 1               | 1            | -0,0040        | 1,4966               | 1            |
| 78 | Steadfast Marine Tbk                      | KPAL | 0               | 2            | -0,0042        | -0,8866              | 0            |
| 79 | Astra International Tbk                   | ASII | 1               | 5            | 0,0756         | 3,6809               | 1            |
| 80 | Astra Otoparts Tbk                        | AUTO | 1               | 5            | 0,0510         | 5,5469               | 1            |
| 81 | Garuda Metalindo Tbk.                     | BOLT | 1               | 5            | 0,0407         | 4,0479               | 0            |
| 82 | Indo Kordsa Tbk                           | BRAM | 1               | 3            | 0,0522         | 6,5617               | 1            |
| 83 | Goodyear Indonesia Tbk                    | GDYR | 1               | 5            | -0,0022        | 0,8207               | 1            |
| 84 | Gajah Tunggal Tbk                         | GJTL | 1               | 1            | 0,0143         | 2,3813               | 1            |
| 85 | Indomobil Sukses Internasional Tbk        | IMAS | 1               | 5            | 0,0035         | -0,2469              | 1            |
| 86 | Indospring Tbk                            | INDS | 1               | 4            | 0,0358         | 13,2099              | 0            |
| 87 | Multi Prima Sejahtera Tbk                 | LPIN | 1               | 3            | 0,0921         | 20,0808              | 0            |
| 88 | Multistrada Arah Sarana Tbk               | MASA | 1               | 1            | -0,0248        | 0,9004               | 1            |
| 89 | Prima Alloy Steel Tbk                     | PRAS | 0               | 1            | -0,0263        | -0,9596              | 0            |
| 90 | Selamat Sempurna Tbk                      | SMSM | 1               | 5            | 0,2056         | 11,1636              | 1            |
| 91 | Trisula Textile Industries Tbk            | BELL | 1               | 2            | 0,0393         | 3,2097               | 0            |
| 92 | Eratex Djaja Tbk                          | ERTX | 1               | 3            | 0,0118         | 1,1987               | 0            |
| 93 | Ever Shine Textile Industry Tbk           | ESTI | 1               | 1            | -0,0457        | -3,3205              | 0            |
| 94 | Panasia Indo Resources Tbk                | HDTX | 0               | 4            | -0,1550        | -18,6153             | 0            |
| 95 | Indorama Syntetics Tbk                    | INDR | 1               | 1            | 0,0552         | 2,4343               | 1            |
| 96 | Asia Pacific Investama Tbk.               | MYTX | 1               | 1            | -0,0654        | -4,4907              | 0            |
| 97 | Pan Brothers Tex Tbk                      | PBRX | 1               | 4            | 0,0259         | 5,9172               | 0            |
| 98 | Golden Flower Tbk                         | POLU | 1               | 1            | 0,0262         | 4,5580               | 0            |

| No  | Perusahaan                               | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|-----|------------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 99  | Ricky Putra Globalindo Tbk               | RICY | 1               | 3            | 0,0106         | 1,8223               | 0            |
| 100 | Sri Rejeki Isman Tbk.                    | SRIL | 1               | 4            | 0,0562         | 4,9090               | 0            |
| 101 | Sunson Textile Manufacturer Tbk          | SSTM | 1               | 2            | -0,0316        | 0,6041               | 0            |
| 102 | Star Petrochem Tbk                       | STAR | 1               | 1            | 0,0034         | 11,4014              | 0            |
| 103 | Tifico Fiber Indonesia Tbk               | TFCO | 1               | 5            | -0,0168        | 14,3977              | 1            |
| 104 | Trisula International Tbk                | TRIS | 1               | 2            | 0,0203         | 4,0041               | 0            |
| 105 | Uni-Charm Indonesia Tbk                  | UCID | 1               | 2            | 0,0479         | 5,2701               | 1            |
| 106 | Nusantara Inti Corpora Tbk               | UNIT | 1               | 1            | 0,0016         | 1,6452               | 0            |
| 107 | Mega Perintis Tbk                        | ZONE | 1               | 2            | 0,0951         | 5,6038               | 0            |
| 108 | Sepatu Bata Tbk                          | BATA | 1               | 5            | 0,0272         | 8,8394               | 1            |
| 109 | Primarindo Asia Infrastructure Tbk       | BIMA | 1               | 1            | 0,0124         | -1,4778              | 0            |
| 110 | Communication Cable System Indonesia Tbk | CCSI | 1               | 1            | 0,1229         | 7,4017               | 0            |
| 111 | Jembo Cable Company Tbk                  | JECC | 1               | 1            | 0,0543         | 2,7095               | 0            |
| 112 | KMI Wire and Cable Tbk                   | KBLI | 1               | 1            | 0,1111         | 7,6567               | 1            |
| 113 | Kabelindo Murni Tbk                      | KBLM | 1               | 3            | 0,0301         | 3,6007               | 0            |
| 114 | Sucaco Tbk                               | SCCO | 1               | 3            | 0,0690         | 6,4584               | 0            |
| 115 | Voksel Electric Tbk                      | VOKS | 1               | 7            | 0,0688         | 4,0867               | 0            |
| 116 | Sat Nusapersada Tbk.                     | PTSN | 1               | 3            | 0,0056         | 1,6802               | 0            |
| 117 | Gaya Abadi Sempurna Tbk                  | SLIS | 1               | 1            | 0,0853         | 4,5783               | 0            |
| 118 | Akasha Wira International Tbk            | ADES | 1               | 4            | 0,1020         | -0,8080              | 0            |
| 119 | Tri Banyan Tirta Tbk                     | ALTO | 1               | 1            | -0,0067        | -0,0891              | 0            |
| 120 | Bumi Teknokultura Unggul Tbk             | BTEK | 1               | 2            | -0,0169        | 1,1252               | 0            |
| 121 | Budi Starch & Sweetener Tbk.             | BUDI | 1               | 4            | 0,0213         | 1,4173               | 0            |
| 122 | Campina Ice Cream Industry Tbk           | CAMP | 1               | 3            | 0,0726         | 13,2460              | 0            |

| No  | Perusahaan                          | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|-----|-------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 123 | Wilmar Cahaya Indonesia Tbk.        | CEKA | 1               | 5            | 0,1547         | 11,9460              | 1            |
| 124 | Sariguna Primatirta Tbk.            | CLEO | 1               | 3            | 0,1050         | 3,4933               | 0            |
| 125 | Wahana Interfood Nusantara Tbk      | COCO | 1               | 1            | 0,0318         | 1,8310               | 0            |
| 126 | Delta Djakarta Tbk                  | DLTA | 1               | 1            | 0,2229         | 15,8359              | 0            |
| 127 | Sentra Food Indonesia Tbk           | FOOD | 1               | 1            | 0,0154         | 2,2294               | 0            |
| 128 | Garudafood Putra Putri Jaya Tbk     | GOOD | 1               | 2            | 0,0861         | 3,6028               | 1            |
| 129 | Buyung Poetra Sembada Tbk.          | HOKI | 1               | 3            | 0,1222         | 7,8476               | 0            |
| 130 | Indofood CBP Sukses Makmur Tbk      | ICBP | 1               | 5            | 0,1385         | 6,8813               | 1            |
| 131 | Inti Agri Resources Tbk             | IHKP | 1               | 1            | 0,2225         | 18,1073              | 0            |
| 132 | Indofood Sukses Makmur Tbk          | INDF | 1               | 5            | 0,0614         | 3,3319               | 1            |
| 133 | Mulia Boga Raya Tbk                 | KEJU | 1               | 1            | 0,1471         | 7,0438               | 1            |
| 134 | Multi Bintang Indonesia Tbk         | MLBI | 1               | 1            | 0,4163         | 4,7594               | 1            |
| 135 | Mayora Indah Tbk                    | MYOR | 1               | 4            | 0,1071         | 6,7892               | 0            |
| 136 | Pratama Abadi Nusa Industri Tbk     | PANI | 1               | 1            | -0,0103        | 2,1046               | 0            |
| 137 | Prima Cakrawala Abadi Tbk           | PCAR | 0               | 1            | -0,0822        | 2,8811               | 0            |
| 138 | Prasidha Aneka Niaga Tbk            | PSDN | 1               | 5            | -0,0337        | -1,2641              | 1            |
| 139 | Palma Selasih Tbk                   | PSGO | 1               | 1            | -0,0494        | 0,3205               | 1            |
| 140 | Nippon Indosari Corpindo Tbk        | ROTI | 1               | 5            | 0,0505         | 4,7063               | 1            |
| 141 | Sekar Bumi Tbk                      | SKBM | 1               | 3            | 0,0005         | 2,6213               | 0            |
| 142 | Sekar Laut Tbk                      | SKLT | 1               | 3            | 0,0568         | 2,8199               | 0            |
| 143 | Ultra Jaya Milk Tbk                 | ULTJ | 1               | 4            | 0,1567         | 12,9250              | 0            |
| 144 | Gudang Garam Tbk                    | GGRM | 1               | 1            | 0,1383         | 7,4750               | 1            |
| 145 | Hanjaya Mandala Sampoerna Tbk       | HMSP | 1               | 1            | 0,2696         | 9,5034               | 1            |
| 146 | Indonesian Tobacco Tbk              | ITIC | 1               | 1            | -0,0156        | 0,6364               | 0            |
| 147 | Bentoel International Investama Tbk | RMBA | 1               | 1            | 0,0030         | 1,8565               | 0            |

| No  | Perusahaan                                | Kode | Ketepatan Waktu | Audit Tenure | Profitabilitas | Potensi Kebangkrutan | Afiliasi KAP |
|-----|-------------------------------------------|------|-----------------|--------------|----------------|----------------------|--------------|
| 148 | Wismilak Inti Makmur Tbk.                 | WIIM | 1               | 5            | 0,0210         | 9,5876               | 0            |
| 149 | Darya-Varia Laboratoria Tbk               | DVLA | 1               | 5            | 0,1212         | 8,5015               | 1            |
| 150 | Indofarma Tbk                             | INAF | 0               | 1            | 0,0058         | 2,3072               | 0            |
| 151 | Kimia Farma Tbk                           | KAEF | 1               | 1            | 0,0009         | 1,1450               | 0            |
| 152 | Kalbe Farma Tbk                           | KLBF | 1               | 5            | 0,1252         | 11,3265              | 1            |
| 153 | Merck Tbk                                 | MERK | 1               | 6            | 0,0868         | 7,9300               | 1            |
| 154 | Phapros Tbk                               | PEHA | 1               | 1            | 0,0488         | 1,9880               | 0            |
| 155 | Pyridam Farma Tbk                         | PYFA | 1               | 4            | 0,0490         | 5,9689               | 0            |
| 156 | Industri Jamu dan Farmasi Sido Muncul Tbk | SIDO | 1               | 3            | 0,2284         | 12,1121              | 1            |
| 157 | Tempo Scan Pacific Tbk                    | TSPC | 1               | 4            | 0,0711         | 7,6223               | 0            |
| 158 | Kino Indonesia Tbk.                       | KINO | 1               | 5            | 0,1098         | 4,0224               | 0            |
| 159 | Cottonindo Ariesta Tbk                    | KPAS | 1               | 2            | 0,0022         | 2,1467               | 0            |
| 160 | Martina Berto Tbk                         | MBTO | 1               | 4            | -0,1133        | -0,0861              | 0            |
| 161 | Mustika Ratu Tbk                          | MRAT | 1               | 3            | 0,0002         | 7,1312               | 0            |
| 162 | Mandom Indonesia Tbk                      | TCID | 1               | 1            | 0,0569         | 9,7393               | 1            |
| 163 | Unilever Indonesia Tbk                    | UNVR | 1               | 6            | 0,3580         | 2,9492               | 1            |
| 164 | Chitose Internasional Tbk.                | CINT | 1               | 3            | 0,0138         | 5,8984               | 0            |
| 165 | Kedaung Indah Can Tbk                     | KICI | 1               | 3            | -0,0208        | 4,4235               | 0            |
| 166 | Langgeng Makmur Industri Tbk              | LMPI | 1               | 2            | -0,0565        | -0,1013              | 0            |
| 167 | Integra Indocabinet Tbk                   | WOOD | 1               | 3            | 0,0395         | 2,6565               | 0            |
| 168 | Hartadinata Abadi Tbk                     | HRTA | 1               | 3            | 0,0649         | 8,1211               | 0            |