

LAMPIRAN

Lampiran 1

Data Sampel Perusahaan

No	Perusahaan
1	AKR Corporindo Tbk (AKRA)
2	Elnusa Tbk (ELSA)
3	Mitra Energi Persada Tbk (KOPI)
4	Capitalinc Investment Tbk (MTFN)
5	Bukit Asam Tbk (PTBA)
6	Radiant Utama Interinsco Tbk (RUIS)
7	Golden Eagle Energy Tbk (SMMT)
8	Alfa Energi Investama Tbk (FIRE)
9	Dwi Guna Laksana Tbk (DWGL)
10	Transcoal Pacific Tbk (TCPI)
11	Super Energy Tbk (SURE)
12	Ginting Jaya Energi Tbk (WOWS)
13	Dana Brata Luhur Tbk (TEBE)
14	Sumber Global Energy Tbk (SGER)
15	Ulima Nitra Tbk (UNIQ)

Lampiran 2

Data perhitungan External Pressure, Ineffective Monitoring, Total Akrua, Pergantian Direksi, dan M-Score

No	Nama Perusahaan	Tahun	X1External Pressure	X2 Ineffective Monitoring	(X3) Total Akrua	X4 Pergantian Direksi	Y M-Score Dummy
1	AKR Corporindo Tbk (AKRA)	2020	0.43	0.30	-0.05	0.00	0.00
2	Elnusa Tbk (ELSA)	2020	0.51	0.50	-0.09	0.00	1.00
3	Mitra Energi Persada Tbk (KOPI)	2020	0.53	0.33	-0.025	0.00	0.00
4	Capitalinc Investment Tbk (MTFN)	2020	1.03	0.50	0.001	0.00	0.00
5	Bukit Asam Tbk (PTBA)	2020	0.30	0.33	-0.046	0.00	0.00
6	Radiant Utama Interinsco Tbk (RUIS)	2020	0.66	0.33	-0.094	0.00	0.00
7	Golden Eagle Energy Tbk (SMMT)	2020	0.36	0.50	0.02	0.00	0.00
8	Alfa Energi Investama Tbk (FIRE)	2020	0.30	0.40	-0.156	0.00	0.00
9	Dwi Guna Laksana Tbk (DWGL)	2020	0.23	0.50	-0.126	0.00	1.00
10	Transcoal Pacific Tbk (TCPI)	2020	1.01	0.50	-0.182	0.00	1.00
11	Super Energy Tbk (SURE)	2020	0.45	0.33	0.016	0.00	0.00
12	Ginting Jaya Energi Tbk (WOWS)	2020	0.22	0.50	-0.084	0.00	1.00
13	Dana Brata Luhur Tbk (TEBE)	2020	0.21	0.67	-0.076	0.00	1.00
14	Sumber Global Energy Tbk (SGER)	2020	0.66	0.50	0.008	0.00	0.00
15	Ulima Nitra Tbk (UNIQ)	2020	0.49	0.50	-0.004	0.00	1.00
1	AKR Corporindo Tbk (AKRA)	2021	0.52	0.30	-0.137	0.00	0.00
2	Elnusa Tbk (ELSA)	2021	0.48	0.50	-0.124	0.00	0.00
3	Mitra Energi Persada Tbk (KOPI)	2021	0.36	0.50	-0.006	0.00	1.00
4	Capitalinc Investment Tbk (MTFN)	2021	1.04	0.50	0.001	0.00	1.00
5	Bukit Asam Tbk (PTBA)	2021	0.33	0.33	-0.076	1.00	1.00
6	Radiant Utama Interinsco Tbk (RUIS)	2021	0.62	0.33	-0.068	0.00	1.00
7	Golden Eagle Energy Tbk (SMMT)	2021	0.22	0.50	0.12	0.00	1.00
8	Alfa Energi Investama Tbk (FIRE)	2021	0.38	0.50	0.048	0.00	1.00
9	Dwi Guna Laksana Tbk (DWGL)	2021	0.50	0.33	0.026	0.00	1.00
10	Transcoal Pacific Tbk (TCPI)	2021	0.46	0.50	-0.129	0.00	0.00
11	Super Energy Tbk (SURE)	2021	0.46	0.67	0.045	0.00	1.00
12	Ginting Jaya Energi Tbk (WOWS)	2021	0.21	0.40	-0.024	0.00	1.00
13	Dana Brata Luhur Tbk (TEBE)	2021	0.18	0.33	-0.117	0.00	1.00
14	Sumber Global Energy Tbk (SGER)	2021	0.65	0.50	0.013	0.00	1.00
15	Ulima Nitra Tbk (UNIQ)	2021	0.35	0.50	-0.012	0.00	1.00
1	AKR Corporindo Tbk (AKRA)	2022	0.52	0.30	-0.069	0.00	1.00
2	Elnusa Tbk (ELSA)	2022	0.53	0.50	-0.123	0.00	0.00
3	Mitra Energi Persada Tbk (KOPI)	2022	0.59	0.50	-0.047	0.00	0.00
4	Capitalinc Investment Tbk (MTFN)	2022	1.69	0.50	0.002	0.00	1.00
5	Bukit Asam Tbk (PTBA)	2022	0.36	0.33	0.006	0.00	1.00
6	Radiant Utama Interinsco Tbk (RUIS)	2022	0.59	0.33	-0.065	0.00	0.00
7	Golden Eagle Energy Tbk (SMMT)	2022	0.14	0.50	-0.014	0.00	1.00
8	Alfa Energi Investama Tbk (FIRE)	2022	0.41	0.50	0.092	0.00	0.00
9	Dwi Guna Laksana Tbk (DWGL)	2022	0.90	0.33	-0.106	0.00	0.00
10	Transcoal Pacific Tbk (TCPI)	2022	0.41	0.50	-0.115	0.00	0.00

11	Super Energy Tbk (SURE)	2022	0.53	0.67	0.049	0.00	1.00
12	Ginting Jaya Energi Tbk (WOWS)	2022	0.22	0.40	0.032	0.00	0.00
13	Dana Brata Luhur Tbk (TEBE)	2022	0.19	0.33	-0.064	0.00	1.00
14	Sumber Global Energy Tbk (SGER)	2022	0.70	0.50	0.131	0.00	1.00
15	Ulima Nitra Tbk (UNIQ)	2022	0.38	0.50	-0.092	0.00	0.00
1	AKR Corporindo Tbk (AKRA)	2023	0.54	0.30	-0.104	0.00	0.00
2	Elnusa Tbk (ELSA)	2023	0.54	0.50	-0.092	0.00	0.00
3	Mitra Energi Persada Tbk (KOPI)	2023	0.68	0.50	0.004	0.00	1.00
4	Capitalinc Investment Tbk (MTFN)	2023	1.80	0.50	0.059	0.00	1.00
5	Bukit Asam Tbk (PTBA)	2023	0.44	0.33	0.082	1.00	1.00
6	Radiant Utama Interinsco Tbk (RUIS)	2023	0.59	0.33	-0.048	0.00	1.00
7	Golden Eagle Energy Tbk (SMMT)	2023	0.21	0.33	0.099	0.00	1.00
8	Alfa Energi Investama Tbk (FIRE)	2023	0.50	0.50	-0.034	1.00	1.00
9	Dwi Guna Laksana Tbk (DWGL)	2023	0.92	0.50	-0.075	0.00	1.00
10	Transcoal Pacific Tbk (TCPI)	2023	0.40	0.50	-0.099	0.00	0.00
11	Super Energy Tbk (SURE)	2023	0.53	0.67	0.072	0.00	1.00
12	Ginting Jaya Energi Tbk (WOWS)	2023	0.22	0.40	-0.008	0.00	1.00
13	Dana Brata Luhur Tbk (TEBE)	2023	0.06	0.33	0.006	0.00	1.00
14	Sumber Global Energy Tbk (SGER)	2023	0.68	0.50	0.079	0.00	1.00
15	Ulima Nitra Tbk (UNIQ)	2023	0.46	0.50	-0.038	0.00	1.00

