

LAMPIRAN

Lampiran 1

Appendix 1: Disclosure categories on combating corporate bribes

Accounting for combating bribery	
1	The company prohibits all forms of bribery whether they take place directly or through third parties.
2	The company prohibits its employees from soliciting, arranging or accepting bribes intended for the employee's benefit or that of the employee's family, friends, associates or acquaintances.
3	The company, its employees or agents make clear commitments that they do not have direct or indirect contributions to political parties, organizations or individuals engaged in politics, as a way of obtaining advantages in business transactions.
4	The company discloses all its political contributions.
5	The company ensures that charitable contribution and sponsorship are not used as a subterfuge for bribery.
6	The company publicly discloses all its charitable contribution and sponsorship.
7	The company does not make facilitation payments and takes the initiative to identify and eliminate them.
8	The company prohibits the offer or receipt of gifts, hospitality or expenses whenever they could affect or be perceived to affect the outcome of business transactions and are not reasonable and bona fide.
9	The company establishes and maintains an effective system of internal control to counter bribery, comprising financial and organizational checks and balances over the enterprise's accounting and record keeping practices and other business processes related to the program.
10	The company subjects the internal control systems, in particular accounting and record keeping practices, to regular review and audit to provide assurance on their design, implementation and effectiveness.
11	Discloses the number of violations.
12	Reports the number of dismissals of employees.
Board and Senior Management responsibilities.	
1	The board of directors or equivalent body should commit to an anti-corruption policy and program based on business principles and provide leadership, resources and active support for the management's implementation of the program.
2	The company makes compliance with the program mandatory for directors and applies appropriate sanctions for violations of its program.
3	The company establishes feedback mechanisms and other internal processes supporting the continuous improvement of the program.
4	Senior management of the company monitors the program and periodically reviews the program's sustainability, adequacy and effectiveness, and implements improvements as appropriate.

5	Senior management should periodically report the results of the program review to the audit committee, board or equivalent body.
6	Management offers dialogue with the NGOs and public so as to promote its awareness of and cooperation with the fight against bribery and extortion.
7	The audit committee, the board or an equivalent body should make an independent assessment of the adequacy of the program and disclose its findings in the enterprise's annual report to shareholders.
	Building human resources to combat bribery.
1	Human resources practices including recruitment, promotion, training, performance evaluation, remuneration and recognition should reflect the companies' commitment to the program.
2	The human resources policies and practices relevant to the program are developed and undertaken in consultation with employees, trade unions or other employee representative bodies as appropriate.
3	The company makes it clear that no employee will suffer demotion, penalty or other adverse consequences for refusing to pay bribes even if such refusal may result in the enterprise losing the business.
4	Reports the percentages of employees trained in the organization's anti-corruption policies and procedures.
	Responsible business relationships
1	The company monitors the programs and performances of joint ventures and consortia; in the case of policies and practices that are inconsistent with its own program, the enterprises should take appropriate action. This can include: requiring corrections of deficiencies in the implementation of the program, application of sanctions, or termination of its participation in the joint venture or consortium.
2	Where the company is unable to ensure that a joint venture or consortium has a program consistent with its own, it should have a plan to exit from the arrangement if bribery occurs or is reasonably thought to have occurred.
3	The company ensures that remuneration of agents is appropriate and for legitimate services only. Where relevant, a list of agents employed in connection with transactions with public bodies and state-owned enterprises should be kept and made available to competent authorities.
4	The company contractually requires its agents and other intermediaries to keep proper books and records available for inspections by the enterprise, auditors or investigating authorities.
5	The company monitors the conduct of its agents and other intermediaries and should have a right of termination in the event that they bribe or act in a manner inconsistent with the enterprise's program.
6	The company conducts its procurement practices in a fair and transparent manner.
7	The company makes known its anti-corruption policies to contractors and suppliers.
8	The company monitors significant contractors and suppliers as part of its regular review of relationships with them and has a right to terminate in the event that they pay bribes or act in a manner inconsistent with the enterprise's program.
9	The company reports the number of contracts terminated
	External verification and assurance
1	The board or equivalent body should consider whether to commission external verification or assurance of anti-corruption policies and systems to provide enhanced internal and external assurance of the program's

	effectiveness.
2	Where such external verification or assurance is conducted, the board or equivalent body should consider publicly disclosing that an external review has taken place, together with the related verification or assurance opinion.
3	Assurance statements explicitly cover program reporting.
	Codes of conduct
1	Establishment of Codes of Conduct relates to corruption practices.
2	The Code of Conduct is effectively communicated to the members of the organization.
3	Establishment of a monitoring mechanism on the implementation of the Codes of Conduct
	Whistle-blowing
1	Existence of a whistle-blowing policy.
2	Implementation of whistle-blowing practices.

Lampiran 2

LIST LAPORAN TAHUNAN PERUSAHAAN SEKTOR *PROPERTY, REAL ESTATE & BUILDING CONSTRUCTION* YANG TIDAK TERPUBLIKASI ANTARA TAHUN 2013-2018

No	Nama Perusahaan	Tahun Laporan Keuangan Tahunan yang Tidak Terpublikasi
1.	PT. Pollux Properti Indonesia tbk	2013-2017
2.	PT. Totalindo Eka Persada Tbk	2013-2016
3.	PT. Puradelta Lestari tbk	2013 dan 2014
4.	PT. Jaya Real Property tbk	2013
5.	PT. Hanson Internasional tbk	2013-2015
6.	PT. Sitara Propertindo tbk	2013
7.	PT. Propertindo Mulia Investama tbk	2013-2017
8.	PT. Urban Jakarta Propertindo tbk	2013-2017
9.	PT. Kawasan Industri Jabaeka tbk	2013

10.	PT. PP Properti tbk	2013
11.	PT. Jaya Sukses Makmur Sentosa tbk	2013-2017
12.	PT. Trimitra Propertindo tbk	2013-2017
13.	PT. Mega Manunggal Property tbk	2013 dan 2014
14.	PT. Forza Land Indonesia tbk	2013-2017
15.	PT. Armidian Karyatama tbk	2013-2016
16.	PT. Gowa Makassar Tourism Development tbk	2015 dan 2016
17.	PT. Natura City Developments tbk	2013-2017
18.	PT. Superkrane Mitra Utama tbk	2013-2017
19.	PT. Indonesia Pondasi Raya tbk	2013 dan 2014
20.	PT. Eureka Prima Jakarta tbk	2014-2016
21.	PT. Gading Development tbk	2013 dan 2014
22.	PT. Paramita Bangun Sarana tbk	2013-2015
23.	PT. Bukit Darmo Property tbk	2013
24.	PT. Mitra Pemuda tbk	2013, 2014, dan 2016
25.	PT. Ristia Bintang Mahkotasejati tbk	2013
26.	PT. Kota Satu Properti tbk	2013-2017
27.	PT. Cahayasakti Investindo Sukses tbk	2013-2016
28.	PT. Binakarya Jaya Abadi tbk	2013 dan 2014
29.	PT. Bumi Citra Permai tbk	2013 dan 2014
30.	PT. Bekasi Asri Pemula tbk	2013, 2014, dan 2016

Lampiran 3

Kriteria	2013	2014	2015	2016	2017	2018	Σ
Perusahaan sektor <i>Property, Real Estate & Building Construction</i> yang terdaftar di BEI periode 2013 hingga 2018	72	72	72	72	72	72	432
Laporan keuangan tahunan yang tidak terpublikasi	(28)	(23)	(16)	(16)	(9)	(0)	(92)
Total sampel	44	49	56	56	63	72	340

Lampiran 4

OBS	PERUSAHAAN	TAHUN	KAK	IDKS	KKA	SKI	SKM	SKB	SKP	TKP
_ARMY-2017	_ARMY	2017	0.14	0.33	0.67	0.79	0.000	0.79	0.00	0.00
_ARMY-2018	_ARMY	2018	0.14	0.25	0.67	0.57	0.000	0.57	0.00	0.00
_DILD-2014	_DILD	2014	0.29	0.33	0.67	0.43	0.000	0.42	0.00	0.00
_DILD-2015	_DILD	2015	0.43	0.33	0.67	0.43	0.000	0.42	0.00	0.00
_DILD-2016	_DILD	2016	0.43	0.33	0.67	0.42	0.000	0.42	0.00	0.00
_ELTY-2014	_ELTY	2014	0.29	0.40	0.67	0.24	0.000	0.24	0.00	0.45
_ELTY-2015	_ELTY	2015	0.29	0.33	0.67	0.19	0.000	0.19	0.00	0.45
_ELTY-2016	_ELTY	2016	0.14	0.33	0.67	0.19	0.000	0.19	0.00	0.48
_KIJA-2014	_KIJA	2014	0.14	0.50	0.00	0.20	0.000	0.20	0.00	0.00
_KIJA-2015	_KIJA	2015	0.14	0.40	0.67	0.26	0.000	0.26	0.00	0.00

_MORE-2015	_MORE	2015	0.43	0.33	0.67	0.80	0.000	0.80	0.00	0.00
_MORE-2016	_MORE	2016	0.43	0.33	0.67	0.73	0.000	0.73	0.00	0.00
_MORE-2017	_MORE	2017	0.43	0.40	0.67	0.73	0.000	0.73	0.00	0.00
_MORE-2018	_MORE	2018	0.43	0.50	0.67	0.73	0.000	0.73	0.00	0.00
_MDLN-2013	_MDLN	2013	0.14	0.40	0.00	0.37	0.000	0.37	0.00	0.00
_PTPP-2013	_PTPP	2013	0.00	0.40	0.33	0.32	0.000	0.57	0.51	0.00
_PTPP-2014	_PTPP	2014	0.00	0.40	0.33	0.46	0.000	0.68	0.51	0.00
_PTPP-2015	_PTPP	2015	0.00	0.33	0.33	0.47	0.000	0.68	0.51	0.57
_PTPP-2016	_PTPP	2016	0.00	0.33	0.33	0.45	0.000	0.64	0.51	0.52
_PTPP-2017	_PTPP	2017	0.00	0.33	0.33	0.42	0.000	0.51	0.51	0.57
_PTPP-2018	_PTPP	2018	0.57	0.33	0.50	0.39	0.000	0.51	0.51	0.57
_JKON-2015	_JKON	2015	0.29	0.40	0.00	0.66	0.041	0.66	0.00	0.00
_KIJA-2016	_KIJA	2016	0.14	0.40	0.67	0.25	0.000	0.25	0.00	0.00
_KIJA-2017	_KIJA	2017	0.29	0.40	0.67	0.07	0.031	0.07	0.00	0.00
_KIJA-2018	_KIJA	2018	0.29	0.25	0.67	0.09	0.030	0.09	0.00	0.00
_BKSL-2016	_BKSL	2016	0.14	0.25	1.00	0.49	0.000	0.49	0.00	0.00
_ASRI-2018	_ASRI	2018	0.43	0.40	0.67	0.47	0.000	0.47	0.00	0.52
_CTRA-2013	_CTRA	2013	0.14	0.50	0.33	0.39	0.002	0.39	0.00	0.43
_CTRA-2014	_CTRA	2014	0.14	0.50	0.33	0.38	0.000	0.38	0.00	0.43
_CTRA-2015	_CTRA	2015	0.14	0.33	0.33	0.44	0.000	0.44	0.00	0.46
_CTRA-2016	_CTRA	2016	0.29	0.33	0.33	0.46	0.000	0.46	0.00	0.46
_CTRA-2017	_CTRA	2017	0.29	0.38	0.33	0.47	0.001	0.47	0.00	0.46
_PPRO-2015	_PPRO	2015	0.71	0.50	0.33	0.65	0.000	0.65	0.00	0.00
_WIKA-2013	_WIKA	2013	0.43	0.33	0.80	0.28	0.002	0.73	0.65	0.48
_WIKA-2014	_WIKA	2014	0.57	0.25	0.50	0.28	0.001	0.73	0.65	0.48
_WIKA-2015	_WIKA	2015	0.43	0.43	0.80	0.30	0.001	0.65	0.65	0.57
_WIKA-2016	_WIKA	2016	0.29	0.25	0.00	0.31	0.000	0.78	0.65	0.57
_WIKA-2017	_WIKA	2017	0.43	0.33	0.50	0.25	0.001	0.65	0.65	0.57
_WIKA-2018	_WIKA	2018	0.57	0.38	0.67	0.25	0.000	0.65	0.65	0.57
_PWON-2013	_PWON	2013	0.14	0.67	1.00	0.52	0.030	0.52	0.00	0.43
_PWON-2014	_PWON	2014	0.14	0.67	1.00	0.58	0.030	0.58	0.00	0.48
_PWON-2015	_PWON	2015	0.14	0.67	1.00	0.52	0.020	0.52	0.00	0.45
_PWON-2016	_PWON	2016	0.14	0.33	0.67	0.56	0.020	0.56	0.00	0.52
_PWON-2017	_PWON	2017	0.14	0.33	0.67	0.70	0.020	0.70	0.00	0.52
_ACST-2013	_ACST	2013	0.57	0.50	0.33	0.68	0.008	0.68	0.00	0.00
_BIKA-2016	_BIKA	2016	0.14	0.33	1.00	0.00	0.668	0.67	0.00	0.00
_APLN-2015	_APLN	2015	0.57	0.33	1.00	0.77	0.001	0.77	0.00	0.00
_NIRO-2018	_NIRO	2018	0.43	0.50	0.33	0.54	0.000	0.54	0.00	0.00

_ACST-2014	_ACST	2014	0.57	0.50	0.33	0.68	0.008	0.68	0.00	0.00
_RODA-2017	_RODA	2017	0.43	0.33	0.67	0.05	0.646	0.65	0.00	0.00
_RODA-2018	_RODA	2018	0.43	0.33	0.67	0.07	0.646	0.65	0.00	0.00
_NRCA-2015	_NRCA	2015	0.43	0.50	0.75	0.71	0.068	0.68	0.00	0.00
_NRCA-2016	_NRCA	2016	0.43	0.50	0.67	0.71	0.069	0.69	0.00	0.00
_NRCA-2017	_NRCA	2017	0.43	0.50	0.67	0.72	0.069	0.69	0.00	0.00
_NRCA-2018	_NRCA	2018	0.43	0.33	0.33	0.75	0.069	0.72	0.00	0.00
_ASRI-2013	_ASRI	2013	0.14	0.40	0.67	0.52	0.000	0.52	0.00	0.23
_FMII-2017	_FMII	2017	0.00	0.33	1.00	0.47	0.206	0.47	0.00	0.00
_FMII-2018	_FMII	2018	0.14	0.33	0.67	0.47	0.206	0.47	0.00	0.00
_ARMY-2017	_ARMY	2017	0.14	0.33	0.67	0.79	0.000	0.79	0.00	0.00
_ACST-2018	_ACST	2018	0.43	0.33	1.00	0.74	0.000	0.74	0.00	0.00
_BKSL-2017	_BKSL	2017	0.14	0.50	1.00	0.43	0.000	0.43	0.00	0.00
_MKPI-2017	_MKPI	2017	0.00	0.28	0.25	0.77	0.050	0.77	0.00	0.00
_MKPI-2018	_MKPI	2018	0.00	0.00	0.75	0.77	0.057	0.77	0.00	0.00
_PLIN-2013	_PLIN	2013	0.00	0.33	0.33	0.89	0.000	0.89	0.00	0.00
_NRCA-2014	_NRCA	2014	0.14	0.50	0.67	0.73	0.068	0.70	0.00	0.00
_MTLA-2017	_MTLA	2017	0.43	0.33	0.33	0.74	0.013	0.74	0.00	0.00
_MTLA-2018	_MTLA	2018	0.43	0.40	0.33	0.74	0.014	0.74	0.00	0.00
_ACST-2015	_ACST	2015	0.57	0.25	0.67	0.68	0.008	0.68	0.00	0.00
_ACST-2016	_ACST	2016	0.29	0.33	0.67	0.68	0.008	0.68	0.00	0.00
_EMDE-2015	_EMDE	2015	0.29	0.50	0.33	0.67	0.079	0.67	0.00	0.00
_EMDE-2016	_EMDE	2016	0.43	0.40	0.50	0.73	0.079	0.73	0.00	0.00
_EMDE-2017	_EMDE	2017	0.29	0.40	0.50	0.79	0.079	0.79	0.00	0.00
_EMDE-2018	_EMDE	2018	0.29	0.40	0.50	0.74	0.079	0.74	0.00	0.00
_LPKR-2018	_LPKR	2018	0.33	0.75	0.67	0.61	0.000	0.61	0.00	0.52
_PLIN-2016	_PLIN	2016	0.00	0.25	0.33	0.92	0.000	0.92	0.00	0.00
_BKSL-2018	_BKSL	2018	0.14	0.50	1.00	0.43	0.000	0.43	0.00	0.00
_PBSA-2016	_PBSA	2016	0.14	0.33	0.33	0.87	0.000	0.87	0.00	0.00
_PBSA-2017	_PBSA	2017	0.43	0.33	0.33	0.87	0.000	0.87	0.00	0.00
_PBSA-2018	_PBSA	2018	0.43	0.33	0.33	0.90	0.000	0.90	0.00	0.00
_GPRA-2018	_GPRA	2018	0.43	0.33	0.67	0.78	0.000	0.78	0.00	0.00
_BKDP-2014	_BKDP	2014	0.29	0.50	0.33	0.36	0.000	0.36	0.00	0.00
_MMLP-2015	_MMLP	2015	0.29	0.40	0.67	0.75	0.007	0.75	0.00	0.00
_MMLP-2017	_MMLP	2017	0.00	0.40	0.33	0.67	0.010	0.67	0.00	0.00
_MMLP-2018	_MMLP	2018	0.29	0.50	0.33	0.71	0.010	0.71	0.00	0.00
_GWSA-2013	_GWSA	2013	0.29	0.50	0.33	0.79	0.000	0.79	0.00	0.00
_MYRX-2016	_MYRX	2016	0.00	0.67	0.67	0.12	0.109	0.12	0.00	0.45

_MYRX-2017	_MYRX	2017	0.00	0.33	0.67	0.05	0.135	0.05	0.00	0.48
_RBMS-2016	_RBMS	2016	0.00	0.50	0.00	0.54	0.140	0.54	0.00	0.00
_RBMS-2017	_RBMS	2017	0.00	0.50	0.00	0.55	0.141	0.55	0.00	0.00
_RBMS-2018	_RBMS	2018	0.43	0.75	0.00	0.65	0.000	0.65	0.00	0.00
_SMRA-2018	_SMRA	2018	0.14	0.50	0.67	0.46	0.010	0.46	0.00	0.52
_MTLA-2016	_MTLA	2016	0.29	0.33	0.33	0.84	0.004	0.84	0.00	0.00
_CITY-2018	_CITY	2018	0.14	0.33	1.00	0.52	0.000	0.51	0.00	0.00
_COWL-2014	_COWL	2014	0.14	0.33	1.00	0.93	0.000	0.93	0.00	0.00
_COWL-2017	_COWL	2017	0.71	0.50	1.00	0.93	0.000	0.93	0.00	0.00
_CSIS-2017	_CSIS	2017	0.43	0.33	1.00	0.84	0.000	0.84	0.00	0.00
_CSIS-2018	_CSIS	2018	0.29	0.50	1.00	0.80	0.000	0.80	0.00	0.00
_TOTL-2013	_TOTL	2013	0.43	0.33	1.00	0.57	0.025	0.57	0.00	0.00
_GMTD-2013	_GMTD	2013	0.14	0.33	0.33	0.39	0.000	0.39	0.26	0.00
_GMTD-2014	_GMTD	2014	0.14	0.38	0.00	0.39	0.000	0.39	0.26	0.00
_GMTD-2017	_GMTD	2017	0.43	0.45	0.67	0.39	0.000	0.39	0.26	0.00
_GMTD-2018	_GMTD	2018	0.43	0.50	0.67	0.39	0.000	0.39	0.26	0.00
_APLN-2013	_APLN	2013	0.43	0.33	1.00	0.67	0.001	0.67	0.00	0.00
_ADHI-2013	_ADHI	2013	0.14	0.33	0.00	0.31	0.000	0.82	0.51	0.00
_ADHI-2014	_ADHI	2014	0.14	0.33	0.33	0.33	0.000	0.84	0.51	0.00
_ADHI-2016	_ADHI	2016	0.57	0.33	0.00	0.33	0.000	0.62	0.51	0.00
_ADHI-2018	_ADHI	2018	0.57	0.33	0.67	0.35	0.000	0.57	0.51	0.00
_LAND-2018	_LAND	2018	0.29	0.50	0.00	0.72	0.000	0.72	0.00	0.00
_DILD-2018	_DILD	2018	0.57	0.17	0.67	0.31	0.256	0.31	0.00	0.00
_SSIA-2018	_SSIA	2018	0.57	0.33	0.33	0.30	0.000	0.29	0.00	0.00
_BAPA-2017	_BAPA	2017	0.29	0.33	0.00	0.52	0.001	0.52	0.00	0.00
_BAPA-2018	_BAPA	2018	0.00	0.33	0.00	0.90	0.001	0.90	0.00	0.00
_MTSM-2013	_MTSM	2013	0.00	0.25	0.00	0.81	0.000	0.81	0.00	0.00
_APLN-2014	_APLN	2014	0.57	0.33	1.00	0.67	0.001	0.67	0.00	0.00
_BIKA-2015	_BIKA	2015	0.14	0.33	1.00	0.00	0.740	0.74	0.00	0.00
_RODA-2013	_RODA	2013	0.29	0.33	0.67	0.68	0.000	0.68	0.00	0.00
_RODA-2014	_RODA	2014	0.29	0.33	0.60	0.68	0.000	0.68	0.00	0.00
_RODA-2015	_RODA	2015	0.43	0.50	1.00	0.68	0.000	0.68	0.00	0.00
_RODA-2016	_RODA	2016	0.43	0.50	0.67	0.68	0.000	0.68	0.00	0.00
_NIRO-2013	_NIRO	2013	0.14	0.00	0.67	0.85	0.000	0.85	0.00	0.00
_NIRO-2014	_NIRO	2014	0.00	0.33	0.00	0.67	0.000	0.67	0.00	0.00
_NIRO-2015	_NIRO	2015	0.29	0.33	0.00	0.54	0.000	0.54	0.00	0.00
_NIRO-2016	_NIRO	2016	0.29	0.50	0.33	0.54	0.000	0.54	0.00	0.00
_NIRO-2017	_NIRO	2017	0.00	0.50	0.33	0.67	0.000	0.67	0.00	0.00

_GPRA-2013	_GPRA	2013	0.14	0.33	0.00	0.90	0.000	0.85	0.00	0.00
_GPRA-2014	_GPRA	2014	0.14	0.33	0.33	0.84	0.000	0.84	0.00	0.00
_GPRA-2015	_GPRA	2015	0.14	0.33	0.33	0.72	0.000	0.72	0.00	0.00
_GPRA-2016	_GPRA	2016	0.43	0.33	0.67	0.85	0.000	0.85	0.00	0.00
_GPRA-2017	_GPRA	2017	0.14	0.33	0.67	0.74	0.000	0.74	0.00	0.00
_ELTY-2017	_ELTY	2017	0.29	0.33	0.67	0.12	0.000	0.12	0.00	0.63
_WSKT-2014	_WSKT	2014	0.43	0.33	0.75	0.13	0.001	0.67	0.67	0.46
_WSKT-2015	_WSKT	2015	0.43	0.33	0.75	0.14	0.005	0.66	0.66	0.52
_WSKT-2016	_WSKT	2016	0.14	0.29	0.75	0.14	0.003	0.66	0.66	0.52
_WSKT-2017	_WSKT	2017	0.43	0.33	0.50	0.12	0.004	0.66	0.66	0.52
_WSKT-2018	_WSKT	2018	0.86	0.43	0.67	0.12	0.000	0.66	0.66	0.57
_BEST-2015	_BEST	2015	0.29	0.40	0.67	0.58	0.001	0.58	0.00	0.00
_BEST-2016	_BEST	2016	0.57	0.40	0.67	0.58	0.001	0.58	0.00	0.00
_BEST-2017	_BEST	2017	0.71	0.40	0.67	0.58	0.001	0.58	0.00	0.00
_BEST-2018	_BEST	2018	0.43	0.40	0.67	0.64	0.001	0.64	0.00	0.00
_LPKR-2013	_LPKR	2013	0.14	0.75	0.67	0.18	0.000	0.18	0.00	0.48
_LPKR-2014	_LPKR	2014	0.14	0.67	0.67	0.23	0.000	0.21	0.00	0.48
_LPKR-2015	_LPKR	2015	0.29	0.63	0.67	0.23	0.000	0.21	0.00	0.52
_LPKR-2016	_LPKR	2016	0.43	0.83	0.67	0.41	0.000	0.41	0.00	0.52
_LPKR-2017	_LPKR	2017	0.43	0.80	0.67	0.47	0.000	0.47	0.00	0.52
_SMRA-2013	_SMRA	2013	0.14	0.50	1.00	0.38	0.003	0.38	0.00	0.00
_SMRA-2014	_SMRA	2014	0.14	0.50	0.67	0.38	0.003	0.38	0.00	0.48
_SMRA-2015	_SMRA	2015	0.14	0.50	0.67	0.38	0.003	0.38	0.00	0.48
_SMRA-2016	_SMRA	2016	0.29	0.50	0.67	0.38	0.001	0.38	0.00	0.52
_SMRA-2017	_SMRA	2017	0.29	0.50	0.67	0.46	0.006	0.46	0.00	0.52
_SMDM-2013	_SMDM	2013	0.00	0.33	0.00	0.89	0.000	0.89	0.00	0.00
_BCIP-2015	_BCIP	2015	0.29	0.33	0.67	0.67	0.000	0.67	0.00	0.00
_BCIP-2016	_BCIP	2016	0.14	0.33	0.67	0.38	0.000	0.38	0.00	0.00
_BCIP-2017	_BCIP	2017	0.14	0.33	0.33	0.16	0.000	0.16	0.00	0.00
_BCIP-2018	_BCIP	2018	0.14	0.50	0.33	0.16	0.000	0.16	0.00	0.00
_BKDP-2016	_BKDP	2016	0.29	0.50	0.33	0.36	0.000	0.36	0.00	0.00
_BKDP-2017	_BKDP	2017	0.29	0.50	0.33	0.36	0.000	0.36	0.00	0.00
_BKDP-2018	_BKDP	2018	0.14	0.50	0.33	0.36	0.000	0.36	0.00	0.00
_MKPI-2015	_MKPI	2015	0.00	0.32	1.00	0.76	0.025	0.76	0.00	0.00
_MKPI-2016	_MKPI	2016	0.00	0.28	0.28	0.76	0.025	0.76	0.00	0.00
_ELTY-2018	_ELTY	2018	0.57	0.33	0.67	0.12	0.000	0.12	0.00	0.52
_FORZ-2018	_FORZ	2018	0.43	0.50	1.00	0.38	0.269	0.38	0.00	0.00
_BSDE-2018	_BSDE	2018	0.43	0.40	1.00	0.74	0.000	0.52	0.00	0.43

_LPCK-2013	_LPCK	2013	0.14	0.43	0.00	0.42	0.000	0.42	0.00	0.00
_LPCK-2014	_LPCK	2014	0.14	0.44	0.67	0.42	0.000	0.42	0.00	0.00
_MPPRO-2018	_MPPRO	2018	0.29	0.33	0.67	0.00	0.127	0.13	0.00	0.00
_PWON-2018	_PWON	2018	0.14	0.33	0.33	0.69	0.020	0.69	0.00	0.52
_BKSL-2015	_BKSL	2015	0.14	0.50	1.00	0.55	0.000	0.55	0.00	0.00
_SSIA-2017	_SSIA	2017	0.57	0.17	0.25	0.24	0.000	0.23	0.00	0.00
_PPRO-2014	_PPRO	2014	0.43	0.50	0.00	0.70	0.000	0.70	0.00	0.00
_FMII-2018	_FMII	2018	0.14	0.33	0.67	0.47	0.206	0.47	0.00	0.00
_APLN-2016	_APLN	2016	0.57	0.50	1.00	0.77	0.000	0.77	0.00	0.00
_APLN-2017	_APLN	2017	0.57	0.50	1.00	0.76	0.000	0.76	0.00	0.00
_APLN-2018	_APLN	2018	0.43	0.50	1.00	0.76	0.000	0.76	0.00	0.00
_MTRA-2015	_MTRA	2015	0.00	0.33	0.67	0.70	0.000	0.70	0.00	0.00
_MTRA-2017	_MTRA	2017	0.29	0.33	0.33	0.77	0.000	0.77	0.00	0.00
_CTRA-2018	_CTRA	2018	0.43	0.38	0.33	0.47	0.001	0.47	0.00	0.46
_DART-2018	_DART	2018	0.14	0.33	0.33	0.45	0.000	0.45	0.00	0.00
_GWSA-2018	_GWSA	2018	0.29	0.33	0.33	0.79	0.000	0.79	0.00	0.00
_TOTL-2014	_TOTL	2014	0.43	0.33	1.00	0.57	0.018	0.57	0.00	0.00
_TOTL-2015	_TOTL	2015	0.29	0.33	1.00	0.57	0.018	0.57	0.00	0.00
_TOTL-2016	_TOTL	2016	0.14	0.33	0.67	0.57	0.018	0.57	0.00	0.00
_TOTL-2017	_TOTL	2017	0.43	0.33	0.67	0.57	0.018	0.57	0.00	0.00
_SMDM-2014	_SMDM	2014	0.00	0.33	0.33	0.95	0.000	0.95	0.00	0.00
_SMDM-2015	_SMDM	2015	0.00	0.33	0.33	0.95	0.000	0.95	0.00	0.00
_SMDM-2016	_SMDM	2016	0.00	0.33	0.33	0.95	0.000	0.95	0.00	0.00
_JKON-2018	_JKON	2018	0.43	0.20	0.33	0.61	0.033	0.61	0.00	0.00
_TOTL-2018	_TOTL	2018	0.57	0.33	1.00	0.57	0.018	0.57	0.00	0.00
_LCGP-2013	_LCGP	2013	0.00	0.25	0.33	0.82	0.000	0.75	0.00	0.00
_LCGP-2017	_LCGP	2017	0.00	0.25	0.00	0.32	0.000	0.32	0.00	0.00
_ARMY-2018	_ARMY	2018	0.14	0.25	0.67	0.57	0.000	0.57	0.00	0.00
_BIKA-2018	_BIKA	2018	0.29	0.33	1.00	0.00	0.668	0.67	0.00	0.00
_WEGE-2018	_WEGE	2018	0.43	0.40	0.75	0.70	0.000	0.69	0.00	0.00
_MYRX-2018	_MYRX	2018	0.43	0.33	0.67	0.00	0.081	0.08	0.00	0.48
_BIPP-2013	_BIPP	2013	0.29	0.33	0.67	0.66	0.000	0.66	0.00	0.00
_BIPP-2014	_BIPP	2014	0.43	0.33	0.67	0.66	0.000	0.66	0.00	0.00
_BIPP-2017	_BIPP	2017	0.43	0.33	0.67	0.71	0.000	0.71	0.00	0.00
_BIPP-2018	_BIPP	2018	0.43	0.33	0.67	0.71	0.000	0.71	0.00	0.00
_DGIK-2013	_DGIK	2013	0.14	0.40	0.67	0.64	0.001	0.64	0.00	0.00
_DGIK-2014	_DGIK	2014	0.14	0.40	0.67	0.64	0.001	0.64	0.00	0.00
_DGIK-2015	_DGIK	2015	0.43	0.50	0.67	0.64	0.001	0.64	0.00	0.00

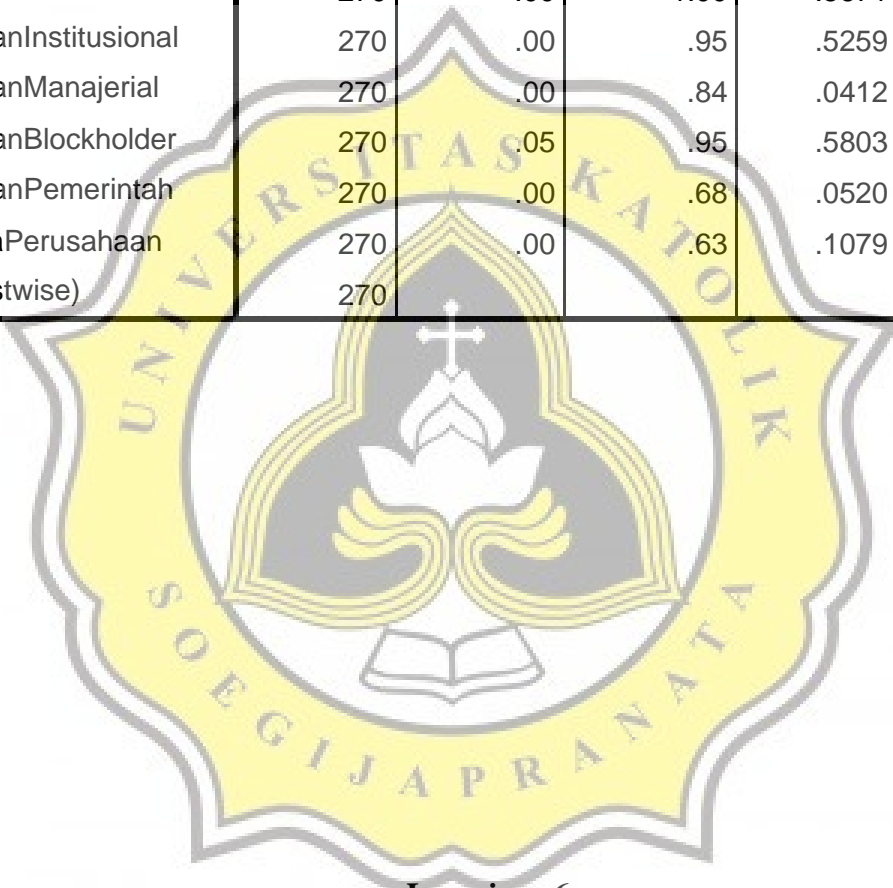
_DGIK-2016	_DGIK	2016	0.43	0.40	0.67	0.63	0.003	0.63	0.00	0.00
_DGIK-2017	_DGIK	2017	0.43	0.40	0.80	0.64	0.003	0.64	0.00	0.00
_DGIK-2018	_DGIK	2018	0.14	0.50	0.80	0.67	0.003	0.67	0.00	0.00
_LCGP-2018	_LCGP	2018	0.00	0.25	0.00	0.13	0.000	0.13	0.00	0.00
_BKDP-2015	_BKDP	2015	0.29	0.50	0.33	0.36	0.000	0.36	0.00	0.00
_BSDE-2014	_BSDE	2014	0.43	0.38	1.00	0.65	0.000	0.53	0.00	0.43
_BSDE-2015	_BSDE	2015	0.57	0.40	1.00	0.65	0.000	0.53	0.00	0.32
_BSDE-2016	_BSDE	2016	0.00	0.40	1.00	0.61	0.000	0.52	0.00	0.29
_BSDE-2017	_BSDE	2017	0.43	0.40	1.00	0.71	0.000	0.52	0.00	0.43
_GWSA-2013	_GWSA	2013	0.29	0.50	0.33	0.79	0.000	0.79	0.00	0.00
_GWSA-2014	_GWSA	2014	0.29	0.50	0.33	0.79	0.000	0.79	0.00	0.00
_GWSA-2015	_GWSA	2015	0.29	0.33	0.33	0.79	0.000	0.79	0.00	0.00
_GWSA-2016	_GWSA	2016	0.29	0.33	0.33	0.79	0.000	0.79	0.00	0.00
_GWSA-2017	_GWSA	2017	0.14	0.33	0.33	0.79	0.000	0.79	0.00	0.00
_BAPA-2015	_BAPA	2015	0.14	0.33	0.00	0.77	0.001	0.77	0.00	0.00
_BKSL-2013	_BKSL	2013	0.14	0.43	1.00	0.42	0.000	0.42	0.00	0.00
_BKSL-2014	_BKSL	2014	0.14	0.40	1.00	0.48	0.000	0.48	0.00	0.00
_DILD-2017	_DILD	2017	0.43	0.17	0.67	0.63	0.020	0.63	0.00	0.00
_GAMA-2015	_GAMA	2015	0.29	0.50	0.67	0.60	0.000	0.60	0.00	0.00
_GAMA-2016	_GAMA	2016	0.14	0.50	0.67	0.59	0.000	0.59	0.00	0.00
_GAMA-2017	_GAMA	2017	0.14	0.50	0.67	0.59	0.000	0.59	0.00	0.00
_GAMA-2018	_GAMA	2018	0.29	0.50	0.67	0.59	0.000	0.59	0.00	0.00
_SATU-2018	_SATU	2018	0.29	0.50	0.67	0.49	0.000	0.49	0.00	0.00
_WEGE-2013	_WEGE	2013	0.14	0.00	0.50	0.60	0.000	0.60	0.00	0.00
_WEGE-2014	_WEGE	2014	0.43	0.25	0.00	0.63	0.000	0.63	0.00	0.00
_WEGE-2015	_WEGE	2015	0.43	0.25	0.00	0.65	0.000	0.65	0.00	0.00
_WEGE-2016	_WEGE	2016	0.29	0.25	0.00	0.68	0.000	0.68	0.00	0.00
_WEGE-2017	_WEGE	2017	0.43	0.50	0.67	0.70	0.000	0.69	0.00	0.00
_TARA-2014	_TARA	2014	0.14	0.50	0.67	0.60	0.000	0.60	0.00	0.00
_TARA-2015	_TARA	2015	0.14	0.50	1.00	0.68	0.000	0.68	0.00	0.00
_TARA-2017	_TARA	2017	0.29	0.50	1.00	0.61	0.000	0.61	0.00	0.00
_TARA-2018	_TARA	2018	0.43	0.50	1.00	0.32	0.000	0.32	0.00	0.00
_WSKT-2013	_WSKT	2013	0.43	0.33	0.75	0.09	0.000	0.68	0.68	0.52
_LPCK-2015	_LPCK	2015	0.29	0.38	0.67	0.42	0.000	0.42	0.00	0.00
_LPCK-2016	_LPCK	2016	0.29	0.43	0.67	0.42	0.000	0.42	0.00	0.00
_LPCK-2017	_LPCK	2017	0.14	0.50	0.33	0.54	0.000	0.54	0.00	0.00
_LPCK-2018	_LPCK	2018	0.57	0.60	0.67	0.54	0.000	0.54	0.00	0.00
_MDLN-2014	_MDLN	2014	0.14	0.40	0.33	0.36	0.000	0.36	0.00	0.00

_MDLN-2015	_MDLN	2015	0.14	0.40	1.00	0.34	0.000	0.34	0.00	0.00
_MDLN-2016	_MDLN	2016	0.29	0.40	1.00	0.32	0.000	0.32	0.00	0.00
_MDLN-2017	_MDLN	2017	0.00	0.40	1.00	0.36	0.000	0.36	0.00	0.00
_MDLN-2018	_MDLN	2018	0.57	0.33	1.00	0.38	0.000	0.38	0.00	0.00
_MTRA-2018	_MTRA	2018	0.14	0.33	0.33	0.77	0.000	0.77	0.00	0.00
_IDPR-2015	_IDPR	2015	0.29	0.50	0.00	0.00	0.830	0.83	0.00	0.00
_IDPR-2016	_IDPR	2016	0.14	0.50	0.67	0.00	0.830	0.83	0.00	0.00
_IDPR-2017	_IDPR	2017	0.14	0.50	0.67	0.00	0.835	0.83	0.00	0.00
_IDPR-2018	_IDPR	2018	0.43	0.50	0.67	0.00	0.832	0.83	0.00	0.00
_DART-2015	_DART	2015	0.14	0.33	0.33	0.90	0.000	0.90	0.00	0.00
_FMII-2017	_FMII	2017	0.00	0.33	1.00	0.47	0.206	0.47	0.00	0.00
_BEST-2013	_BEST	2013	0.14	0.33	0.33	0.61	0.001	0.61	0.00	0.00
_BEST-2014	_BEST	2014	0.14	0.40	0.67	0.58	0.001	0.58	0.00	0.00
_ELTY-2013	_ELTY	2013	0.29	0.40	0.67	0.15	0.000	0.15	0.00	0.45
_BIKA-2017	_BIKA	2017	0.14	0.33	1.00	0.00	0.668	0.67	0.00	0.00
_SKRN-2018	_SKRN	2018	0.43	0.50	0.67	0.57	0.000	0.57	0.00	0.00
_ACST-2017	_ACST	2017	0.57	0.33	1.00	0.68	0.008	0.68	0.00	0.00
_BSDE-2013	_BSDE	2013	0.57	0.38	0.67	0.63	0.000	0.50	0.00	0.43
_ASRI-2014	_ASRI	2014	0.14	0.33	0.67	0.51	0.000	0.51	0.00	0.43
_ASRI-2015	_ASRI	2015	0.14	0.40	0.67	0.51	0.000	0.51	0.00	0.43
_ASRI-2016	_ASRI	2016	0.29	0.40	0.67	0.44	0.000	0.44	0.00	0.52
_ASRI-2017	_ASRI	2017	0.43	0.40	0.67	0.47	0.000	0.47	0.00	0.52
_RBMS-2014	_RBMS	2014	0.00	0.33	0.00	0.56	0.140	0.56	0.00	0.00
_RBMS-2015	_RBMS	2015	0.00	0.33	0.00	0.56	0.140	0.56	0.00	0.00
_PPRO-2016	_PPRO	2016	0.00	0.50	0.33	0.73	0.000	0.73	0.00	0.00
_PPRO-2017	_PPRO	2017	0.71	0.50	0.33	0.74	0.000	0.74	0.00	0.00
_PPRO-2018	_PPRO	2018	0.71	0.50	0.33	0.79	0.001	0.79	0.00	0.00
_SSIA-2013	_SSIA	2013	0.00	0.40	0.00	0.23	0.000	0.23	0.00	0.00
_SSIA-2014	_SSIA	2014	0.00	0.33	0.67	0.26	0.000	0.26	0.00	0.00
_SSIA-2015	_SSIA	2015	0.00	0.29	0.50	0.34	0.000	0.33	0.00	0.00
_SSIA-2016	_SSIA	2016	0.00	0.33	0.67	0.30	0.000	0.29	0.00	0.00
_DILD-2013	_DILD	2013	0.29	0.33	0.67	0.43	0.000	0.42	0.00	0.00

Lampiran 5

Descriptive Statistics

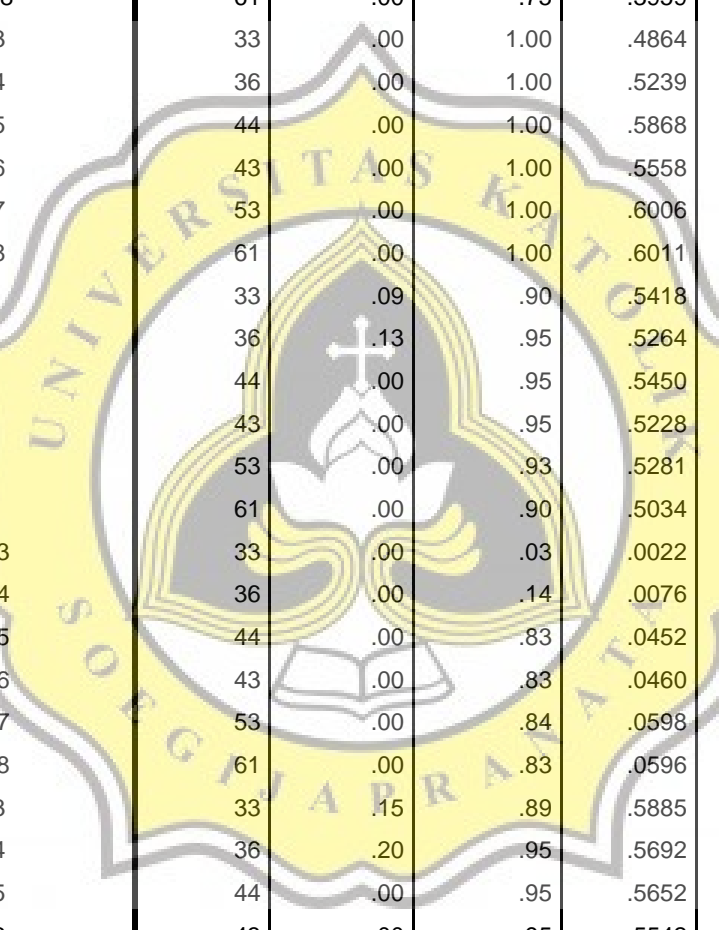
	N	Minimum	Maximum	Mean	Std. Deviation
KebijakanAntiKorupsi	270	.00	.86	.2723	.18572
IndependensiDewanKomisaris	270	.00	.83	.3930	.11330
KompetensiKomiteAudit	270	.00	1.00	.5671	.29943
KepemilikanInstitusional	270	.00	.95	.5259	.23529
KepemilikanManajerial	270	.00	.84	.0412	.14346
KepemilikanBlockholder	270	.05	.95	.5803	.19830
KepemilikanPemerintah	270	.00	.68	.0520	.16508
TataKelolaPerusahaan	270	.00	.63	.1079	.20467
Valid N (listwise)	270				



Lampiran 6

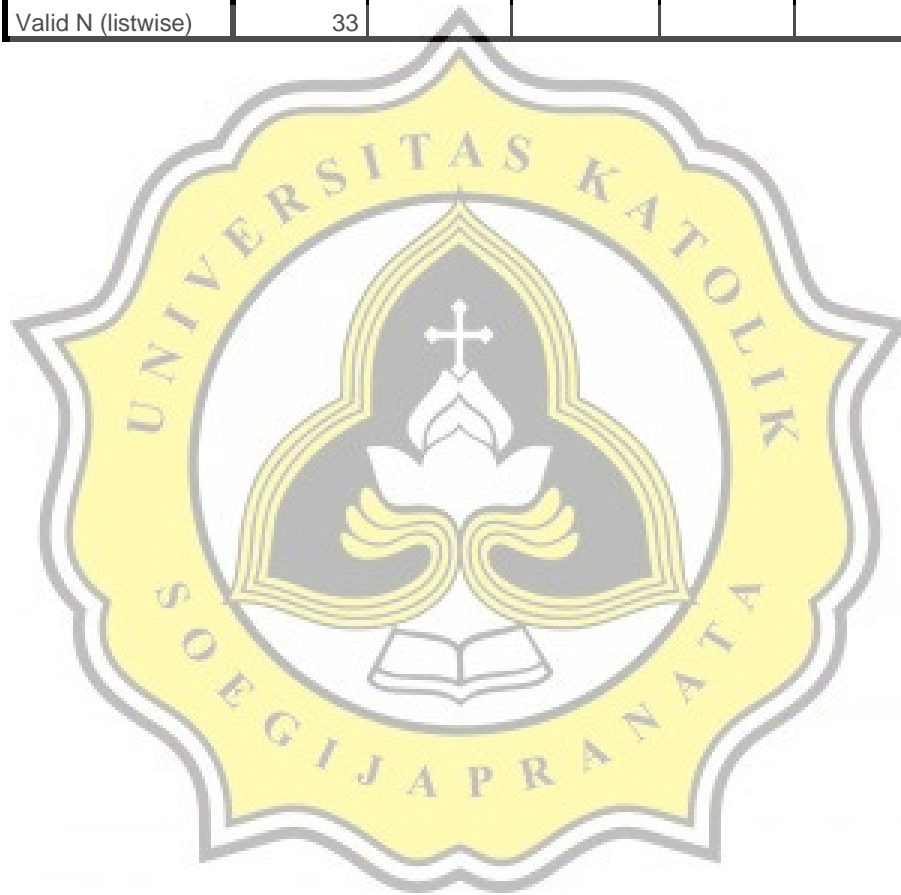
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KAK_13	33	.00	.57	.2030	.16083
KAK_14	36	.00	.57	.2256	.16956
KAK_15	44	.00	.71	.2636	.17470
KAK_16	43	.00	.57	.2365	.17412
KAK_17	53	.00	.71	.2887	.20503



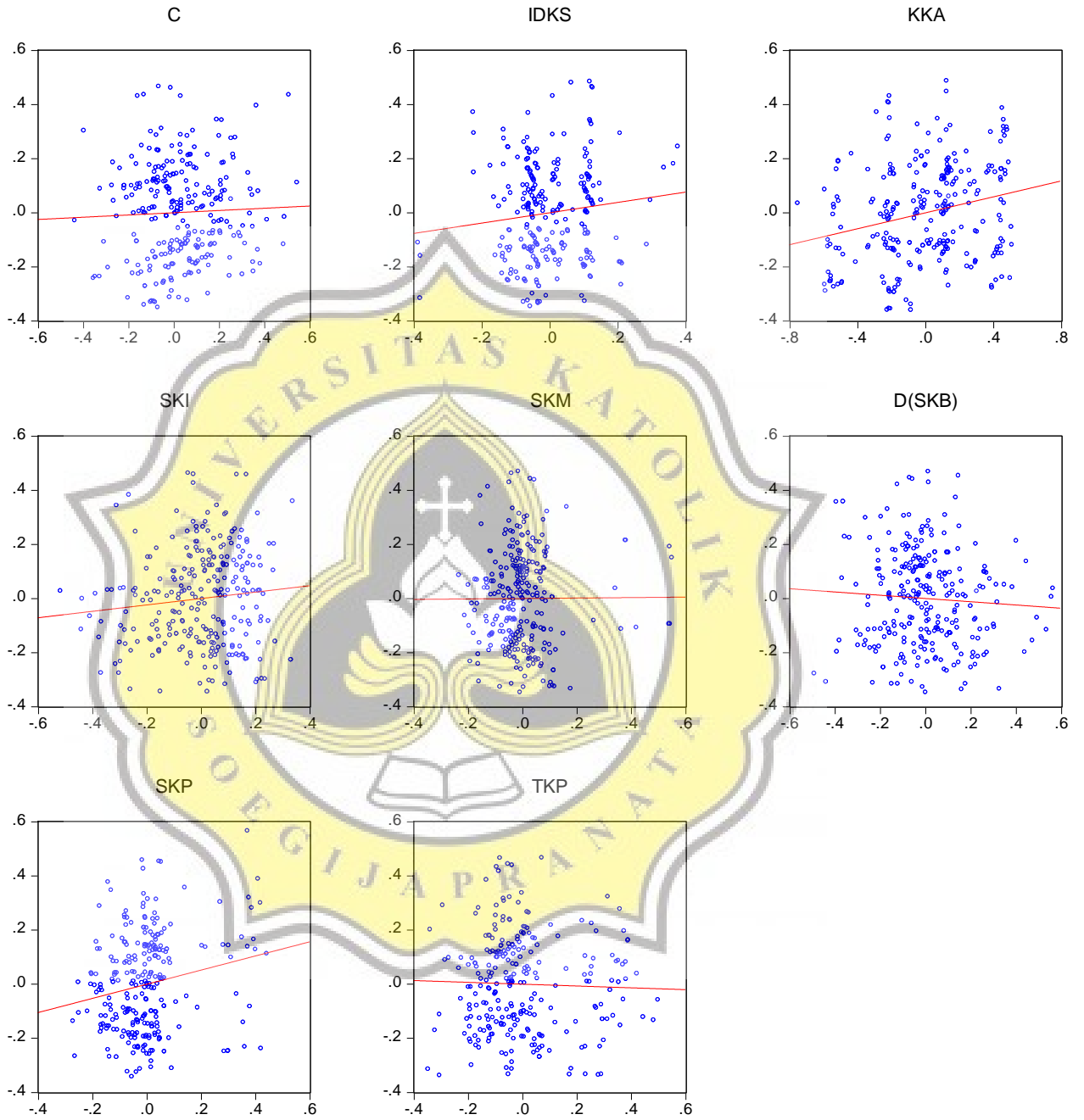
KAK_18	61	.00	.86	.3548	.18020
IDKS_13	33	.00	.75	.3742	.14300
IDKS_14	36	.25	.67	.4044	.10016
IDKS_15	44	.25	.67	.3968	.09503
IDKS_16	43	.25	.83	.3933	.11511
IDKS_17	53	.17	.80	.3904	.10316
IDKS_18	61	.00	.75	.3959	.12458
KKA_13	33	.00	1.00	.4864	.33850
KKA_14	36	.00	1.00	.5239	.32332
KKA_15	44	.00	1.00	.5868	.32625
KKA_16	43	.00	1.00	.5558	.27268
KKA_17	53	.00	1.00	.6006	.28191
KKA_18	61	.00	1.00	.6011	.27465
SKI_13	33	.09	.90	.5418	.23287
SKI_14	36	.13	.95	.5264	.20628
SKI_15	44	.00	.95	.5450	.22362
SKI_16	43	.00	.95	.5228	.24194
SKI_17	53	.00	.93	.5281	.25099
SKI_18	61	.00	.90	.5034	.24924
SKM_13	33	.00	.03	.0022	.00673
SKM_14	36	.00	.14	.0076	.02590
SKM_15	44	.00	.83	.0452	.16567
SKM_16	43	.00	.83	.0460	.16095
SKM_17	53	.00	.84	.0598	.17040
SKM_18	61	.00	.83	.0596	.16338
SKB_13	33	.15	.89	.5885	.20535
SKB_14	36	.20	.95	.5692	.19525
SKB_15	44	.00	.95	.5652	.21267
SKB_16	43	.00	.95	.5542	.23299
SKB_17	53	.00	.93	.5421	.24225
SKB_18	61	.00	.90	.5187	.24194
SKP_13	33	.00	.68	.0791	.19892
SKP_14	36	.00	.67	.0722	.19059
SKP_15	44	.00	.66	.0414	.15574
SKP_16	43	.00	.66	.0542	.17266
SKP_17	53	.00	.66	.0392	.14572

SKP_18	61	.00	.66	.0425	.14922
TKP_13	33	.00	.52	.1045	.19208
TKP_14	36	.00	.48	.1144	.20134
TKP_15	44	.00	.57	.1084	.20504
TKP_16	43	.00	.57	.1249	.21851
TKP_17	53	.00	.63	.1083	.21501
TKP_18	61	.00	.57	.0931	.20103
Valid N (listwise)	33				



Lampiran 7

KAK vs Variables (Partialled on Regressors)



Lampiran 8

Variance Inflation Factors

Date: 09/18/20 Time: 01:57

Sample: 1 270

Included observations: 269

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.004036	34.06859	NA
IDKS	0.010266	14.57017	1.096945
KKA	0.001407	4.866505	1.057187
SKI	0.004660	13.02472	2.175969
SKM	0.009082	1.708180	1.577072
D(SKB)	0.003723	1.326270	1.326209
SKP	0.006610	1.674165	1.522201
TKP	0.004203	1.897747	1.482359

Lampiran 10

Dependent Variable: KAK

Method: Least Squares

Date: 09/18/20 Time: 01:57

Sample (adjusted): 2 270

Included observations: 269 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.041358	0.063532	0.650987	0.5156
IDKS	0.190957	0.101323	1.884631	0.0606

KKA	0.147268	0.037516	3.925529	0.0001
SKI	0.118339	0.068267	1.733482	0.0842
SKM	0.008525	0.095298	0.089456	0.9288
D(SKB)	-0.060163	0.061019	-0.985971	0.3251
SKP	0.261207	0.081302	3.212793	0.0015
TKP	-0.033736	0.064833	-0.520352	0.6033
<hr/>				
R-squared	0.095964	Mean dependent var	0.272615	
Adjusted R-squared	0.071718	S.D. dependent var	0.185289	
<hr/>				
S.E. of regression	0.178521	Akaike info criterion	0.578928	
<hr/>				
Sum squared resid	8.318038	Schwarz criterion	0.472022	
<hr/>				
Log likelihood	85.86586	Hannan-Quinn criter.	0.535995	
F-statistic	3.957910	Durbin-Watson stat	1.517297	
Prob(F-statistic)	0.000396			

Lampiran 10

Heteroskedasticity Test: Glejser

F-statistic	2.001074	Prob. F(7,261)	0.0553
Obs*R-squared	13.70152	Prob. Chi-Square(7)	0.0568
Scaled explained SS	11.33093	Prob. Chi-Square(7)	0.1248

Test Equation:
 Dependent Variable: ARESID
 Method: Least Squares
 Date: 09/18/20 Time: 01:56
 Sample: 2 270
 Included observations: 269

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.094404	0.034445	2.740733	0.0066
IDKS	-0.028332	0.054934	-0.515743	0.6065
KKA	0.010193	0.020340	0.501116	0.6167
SKI	0.095239	0.037012	2.573196	0.0106
SKM	0.077343	0.051668	1.496943	0.1356

D(SKB)	-0.088716	0.033083	-2.681630	0.0078
SKP	0.118985	0.044079	2.699328	0.0074
TKP	-0.022668	0.035150	-0.644903	0.5196
R-squared	0.050935	Mean dependent var	0.146099	
Adjusted R-squared	0.025481	S.D. dependent var	0.098046	
S.E. of regression	0.096788	Akaike info criterion	1.803292	
Sum squared resid	2.445043	Schwarz criterion	1.696386	
Log likelihood	250.5428	Hannan-Quinn criter.	1.760358	
F-statistic	2.001074	Durbin-Watson stat	1.561941	
Prob(F-statistic)	0.055344			

Lampiran 11

R-squared	0.095964	Mean dependent var	0.272615
Adjusted R-squared	0.071718	S.D. dependent var	0.185289
S.E. of regression	0.178521	Akaike info criterion	-0.578928
Sum squared resid	8.318038	Schwarz criterion	-0.472022
Log likelihood	85.86586	Hannan-Quinn criter.	-0.535995
F-statistic	3.957910	Durbin-Watson stat	1.517297
Prob(F-statistic)	0.000396		

Lampiran 12

R-squared	0.095964	Mean dependent var	0.272615
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Adjusted R-squared	0.071718	S.D. dependent var	0.185289
S.E. of regression	0.178521	Akaike info criterion	-0.578928
Sum squared resid	8.318038	Schwarz criterion	-0.472022
Log likelihood	85.86586	Hannan-Quinn criter.	-0.535995
F-statistic	3.957910	Durbin-Watson stat	1.517297
Prob(F-statistic)	0.000396		

Lampiran 13

Dependent Variable: KAK
Method: Least Squares
Date: 09/18/20 Time: 01:57
Sample (adjusted): 2 270
Included observations: 269 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.041358	0.063532	0.650987	0.5156
IDKS	0.190957	0.101323	1.884631	0.0606
KKA	0.147268	0.037516	3.925529	0.0001
SKI	0.118339	0.068267	1.733482	0.0842
SKM	0.008525	0.095298	0.089456	0.9288
D(SKB)	-0.060163	0.061019	-0.985971	0.3251
SKP	0.261207	0.081302	3.212793	0.0015
TKP	-0.033736	0.064833	-0.520352	0.6033





7.98% PLAGIARISM
APPROXIMATELY

Report #11201086

BAB I PENDAHULUAN 1,1Latar Belakang Fraud merupakan salah satu permasalahan yang sering ditemui di kehidupan terutama di bidang bisnis dan ekonomi. Fraud atau bisa juga disebut kecurangan yang paling umum diketahui adalah Corruption atau korupsi. Corruption atau korupsi dapat diartikan sebagai kegiatan yang dilakukan dengan sengaja melawan hukum untuk memperkaya diri sendiri atau suatu kelompok atau suatu korporasi. Selain itu korupsi sering dikaitkan dengan penyalahgunaan jabatan di sektor pemerintahan (misuse of public office) untuk kepentingan pribadi. Korupsi yang terjadi, misalnya, penjualan kekayaan negara secara tidak sah oleh pejabat, kickbacks dalam pengadaan di sektor pemerintahan, penyuapan, dan pencurian (embezzlement) dana-dana pemerintah. Di Indonesia kasus korupsi masih sangat melekat dan bertambah dari tahun ketahun, ini dapat dibuktikan dengan hasil skor Corruption Perception Index (CPI) yang ada di website www.kpk.go.id yang diungkapkan oleh Riset Transparency Internasional. Corruption Perception Index (CPI) menunjukkan bahwa Indonesia pada tahun 2018 memiliki poin 38 dan berada pada posisi 89 dari 180 negara. Peringkat yang dipijak Indonesia menjadi bukti bahwa Indonesia masih menjadi negara yang banyak kasus korupsinya. Hal ini dapat menjadi kekhawatiran masyarakat dibidang apapun. Difihat dari ADDIN