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IKAN	0	0	Jamaludin, Ardi, Sukimto & Rekan	1	WTP
INDF	0	1	Purwantono (EY)	1	WTP
MGNA	1				
MLBI	0	1	Siddharta (KPMG)	1	WTP
MYOR	0	0	Mirawati Sensi Idris	1	WTP
PANI	0	0	Doli, Bambang	1	WTP
PCAR	0	0	Hadori Sugiarto, Adi & Rekan	1	WTP
PSDN	0	0	Anwar & Rekan	1	WTP
ROTI	0	1	Purwantono (EY)	1	WTP
SKBM	0	0	Paul Hadiwinata	1	WTP
SKLT	0	1	Tanudiredja (PWC)	1	WTP
STTP	0	0	Paul Hadiwinata	1	WTP
ULTJ	0	0	Tanubrata Sutanto Fahmi	1	WTP
GGRM	0	1	Siddharta (KPMG)	1	WTP
HMSP	0	1	Tanudiredja (PWC)	1	WTP
RMBA	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
WIIM	0	0	Kosasih	1	WTP
DVLA	0	1	Purwantono (EY)	1	WTP
INAF	0	0	Hendrawinata Hanny Erwin & Sumargo	1	WTP
KAEF	0	0	Hendrawinata Hanny Erwin & Sumargo	1	WTP
KLBF	0	1	Purwantono (EY)	1	WTP
MERK	0	1	Siddharta (KPMG)	1	WTP
PEHA	0	0	Erwin & Sumargo	1	WTP

PYFA	0	0	Tanubrata Sutanto Fahmi	1	WTP
SCPI	0	1	Tanudiredja (PWC)	1	WTP
SIDO	0	1	Purwantono (EY)	1	WTP
SOHO	0	1	Purwantono (EY)	1	WTP
SQBB	0	1	Tanudiredja (PWC)	1	WTP
SQBI	1				
TSPC	0	0	Tanubrata Sutanto Fahmi	1	WTP
KINO	0	0	Kosasih	1	WTP
KPAS	0	0	Johan Malonda Mustika & Rekan	1	WTP
MBTO	0	0	Tanubrata Sutanto Fahmi	1	WTP
MRAT	1				
TCID	0	1	Imelda & Rekan (Deloitte)	1	WTP
UNVR	0	1	Siddharta (KPMG)	1	WTP
CBMF	0	0	Herman Dody Tanumihardja & Rekan	0	WDP
CINT	0	0	Teramihardja, Pradhono & Chandra	1	WTP
KICI	0	0	Paul Hadiwinata	1	WTP
LMPI	0	0	Teramihardja, Pradhono & Chandra	1	WTP
SOFA	0	0	Doli, Bambang	1	WTP
WOOD	0	0	Teramihardja, Pradhono & Chandra	1	WTP
HRTA	0	0	Suharli, Sugiharto & Rekan	1	WTP
TOYS	0	0	Doli, Bambang	1	WTP
INTP	0	1	Tanudiredja (PWC)	1	WTP

SMBR	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
SMCB	0	1	Tanudiredja (PWC)	1	WTP
SMGR	0	1	Tanudiredja (PWC)	1	WTP
WSBP	1				
WTON	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
AMFG	0	1	Siddharta (KPMG)	1	WTP
ARNA	0	1	Purwantono (EY)	1	WTP
CAKK	0	0	Morhan & Rekan	1	WTP
IKAI	0	0	Suharli, Sugiharto & Rekan	1	WTP
KIAS	0	1	Siddharta (KPMG)	1	WTP
MARK	0	0	Kosasih	1	WTP
MLIA	0	1	Imelda & Rekan (Deloitte)	1	WTP
TOTO	0	1	Purwantono (EY)	1	WTP
ALKA	0	0	Kanaka Puradiredja	1	WTP
ALMI	0	0	Paul Hadiwinata	1	WTP
BAJA	0	0	Mirawati Sensi Idris	1	WTP
BTON	1				
CTBN	0	0	Tanubrata Sutanto Fahmi	1	WTP
GDST	0	0	Hadori Sugiarto, Adi & Rekan	1	WTP
GGRP	0	0	Kosasih	1	WTP
INAI	0	0	Paul Hadiwinata	1	WTP
ISSP	0	0	Kanaka Puradiredja	1	WTP
JKSW	1				
KRAS	0	1	Tanudiredja (PWC)	1	WTP
LION	0	0	Kosasih	1	WTP

LMSH	0	0	Kosasih	1	WTP
NIKL	0	1	Tanudiredja (PWC)	1	WTP
PICO	0	0	Irfan Zulmendra	1	WTP
PURE	1				
TBMS	0	1	Purwantono (EY)	1	WTP
ADMG	0	1	Imelda & Rekan (Deloitte)	1	WTP
AGII	0	0	Paul Hadiwinata	1	WTP
BRPT	0	1	Imelda & Rekan (Deloitte)	1	WTP
DPNS	0	0	Paul Hadiwinata	1	WTP
EKAD	0	0	Hendrawinata Hanny Erwin & Sumargo	1	WTP
ETWA	0	0	Tjahjo, Machdjud Modouro & Rekan	1	WTP
INCI	0	0	Arman Eddy Ferdinand & Rekan	1	WTP
MDKI	0	0	Paul Hadiwinata	1	WTP
MOLI	0	0	Gani Sigiro & Handayani	1	WTP
SAMF	0	0	Paul Hadiwinata	1	WTP
SRSN	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
TDPM	1				
TPIA	0	1	Imelda & Rekan (Deloitte)	1	WTP
UNIC	0	1	Purwantono (EY)	1	WTP
AKPI	0	0	Kosasih	1	WTP
APLI	0	1	Purwantono (EY)	1	WTP
BRNA	0	0	Erwin & Sumargo	1	WTP
EPAC	0	0	Anwar & Rekan	1	WTP
ESIP	0	0	Heliantono & Rekan	1	WTP

FPNI	0	1	Purwantono (EY)	1	WTP
IGAR	0	1	Purwantono (EY)	1	WTP
IMPC	0	0	Gani Sigiro & Handayani	1	WTP
IPOL	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
PBID	0	0	Paul Hadiwinata	1	WTP
SMKL	0	0	Paul Hadiwinata	1	WTP
TALF	0	0	Tjahjadi & Tamara	1	WTP
TRST	0	0	Kosasih	1	WTP
YPAS	0	0	Teramihardja, Pradhono & Chandra	1	WTP
CPIN	0	1	Purwantono (EY)	1	WTP
CPRO	0	1	Purwantono (EY)	1	WTP
JPFA	0	1	Purwantono (EY)	1	WTP
MAIN	0	1	Tanudiredja (PWC)	1	WTP
SIPD	0	0	Tanubrata Sutanto Fahmi	1	WTP
IFII	0	0	Teramihardja, Pradhono & Chandra	1	WTP
SINI	0	0	Doli, Bambang	1	WTP
SULI	0	0	Rama Wendra	1	WTP
TIRT	0	0	S. Mannan, Ardiansyah & Rekan	1	WTP
ALDO	0	0	Hendrik & Rekan	1	WTP
FASW	0	1	Siddharta (KPMG)	1	WTP
INKP	0	0	Y. Santosa dan Rekan	1	WTP
INRU	0	0	Antadaya, Helmiansyah dan Yassirli	1	WTP
KBRI	1				

KDSI	0	0	Kosasih	1	WTP
SPMA	0	0	Hadori Sugiarto, Adi & Rekan	1	WTP
SWAT	0	0	Heliantono & Rekan	1	WTP
TKIM	0	0	Y. Santosa dan Rekan	1	WTP
INCF	0	0	Paul Hadiwinata	1	WTP
INOV	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
KMTR	0	0	Tanubrata Sutanto Fahmi	1	WTP
ASII	0	1	Tanudiredja (PWC)	1	WTP
AUTO	0	1	Tanudiredja (PWC)	1	WTP
BOLT	0	0	Kosasih	1	WTP
BRAM	0	1	Siddharta (KPMG)	1	WTP
GDYR	0	1	Tanudiredja (PWC)	1	WTP
GJTL	0	1	Imelda & Rekan (Deloitte)	1	WTP
IMAS	0	1	Purwantono (EY)	1	WTP
INDS	0	0	Tanubrata Sutanto Fahmi	1	WTP
LPIN	0	0	Paul Hadiwinata	1	WTP
MASA	0	1	Tanudiredja (PWC)	1	WTP
NIPS	1				
PRAS	0	0	Habib Basuni dan Heryadi	1	WTP
SMSM	0	1	Purwantono (EY)	1	WTP
ARGO	0	0	Anwar & Rekan	1	WTP
BELL	0	0	Kosasih	1	WTP
CNTX	0	1	Siddharta (KPMG)	1	WTP
ERTX	0	0	Paul Hadiwinata	1	WTP
ESTI	0	0	Tanubrata Sutanto Fahmi	1	WTP

HDTX	0	0	Mirawati Sensi Idris	0	WDP
INDR	0	0	Tanubrata Sutanto Fahmi	1	WTP
MYTX	0	0	Kanaka Puradiredja	1	WTP
PBRX	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
POLU	0	0	Drs Kartoyo & Rekan	1	WTP
POLY	0	0	Hendrawinata Hanny Erwin & Sumargo	1	WTP
RICY	0	0	Joachim Adhi	1	WTP
SBAT	0	0	Morhan & Rekan	1	WTP
SRIL	0	0	Tanubrata Sutanto Fahmi	1	WTP
SSTM	0	0	Drs. Thomas Suharsono Wirawan & Rekan	1	WTP
STAR	0	0	Budiman, Wawan, Pamudji dan Rekan	1	WTP
TFCO	0	1	Purwantono (EY)	1	WTP
TRIS	0	0	Kosasih	1	WTP
UCID	1				
UNIT	1				
ZONE	0	0	Teramihardja, Pradhono & Chandra	1	WTP
ARKA	0	0	Jamaludin, Ardi, Sukimto & Rekan	1	WTP
GMFI	0	1	Tanudiredja (PWC)	0	tidak menyatakan pendapat
KPAL	1				
AMIN	0	0	Rama Wendra	1	WTP
KRAH	1				

JSKY	0	0	Jamaludin, Ardi, Sukimto & Rekan	1	WTP
PTSN	0	0	Johan Malonda Mustika & Rekan	1	WTP
SCNP	0	0	Tanubrata Sutanto Fahmi	1	WTP
SLIS	0	0	Rama Wendra	1	WTP
CCSI	1				
IKBI	0	1	Purwantono (EY)	1	WTP
JECC	0	0	Kanaka Puradiredja	1	WTP
KBLI	0	0	Gani Sigiro & Handayani	1	WTP
KBLM	0	0	Kanaka Puradiredja	1	WTP
SCCO	0	0	Kanaka Puradiredja	1	WTP
VOKS	0	0	Gani Sigiro & Handayani	1	WTP
BIMA	0	0	AF. Rachman & Soetjipto WS	1	WTP
BATA	0	1	Purwantono (EY)	1	WTP
193	16	55		174	

Tahun 2021

Manufaktur di BEI	Annual report tidak dapat diakses	KAP Big 4 / non	KAP	OP : WTP / tidak	Opini Audit
INTP	0	1	Tanudiredja (PWC)	1	WTP
GTSI	0	1	Purwantono (EY)	1	WTP
SMBR	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
SMCB	0	1	Tanudiredja (PWC)	1	WTP
SMGR	0	1	Tanudiredja (PWC)	1	WTP

WSBP	0	0	Kosasih	1	WTP
WSKT	0	0	Kosasih	1	WTP
WTON	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
AMFG	0	1	Siddharta (KPMG)	1	WTP
ARNA	0	1	Purwantono (EY)	1	WTP
CAKK	0	0	Hertanto, Grace, Karunawan	1	WTP
KIAS	0	1	Siddharta (KPMG)	1	WTP
MARK	0	0	Kosasih	1	WTP
MLIA	0	1	Imelda & Rekan (Deloitte)	1	WTP
TOTO	0	1	Purwantono (EY)	1	WTP
ALKA	0	0	Kanaka Puradiredja	1	WTP
ALMI	0	0	Paul Hadiwinata	1	WTP
BAJA	0	0	Mirawati Sensi Idris	1	WTP
BTON	1				
CTBN	0	0	Tanubrata Sutanto Fahmi	1	WTP
GDST	0	0	Hadori Sugiarto Adi & Rekan	1	WTP
GGRP	0	0	Kosasih	1	WTP
INAI	0	0	Paul Hadiwinata	1	WTP
ISSP	0	0	Kanaka Puradiredja	1	WTP
JKSW	0	0	Maksum, Suyamto dan Hirdjan	1	WTP
KRAS	0	1	Tanudiredja (PWC)	1	WTP
LION	0	0	Kosasih	1	WTP
LMSH	0	0	Kosasih	1	WTP
NIKL	0	1	Imelda & Rekan (Deloitte)	1	WTP
PICO	0	0	Irfan Zulmendra	1	WTP

PURE	1				
TBMS	0	1	Purwantono (EY)	1	WTP
AGII	0	0	Hadori Sugiarto Adi & Rekan	1	WTP
AVIA	0	1	Purwantono (EY)	1	WTP
BRPT	0	1	Imelda & Rekan (Deloitte)	1	WTP
BUDI	1				
DPNS	0	0	Paul Hadiwinata	1	WTP
EKAD	0	0	Hendrawinata Hanny Erwin & Sumargo	1	WTP
ETWA	0	0	Tjahjo, Machdjud Modopuro	1	WTP
INCI	0	0	Arman Eddy Ferdinand & Rekan	1	WTP
KUAS	0	0	Maurice Ganda Nainggolan & Rekan	1	WTP
LABA	0	0	Herman Dody Tanumihardja	1	WTP
MOLI	0	0	Gani Sigiro & Handayani	1	WTP
NPGF	0	0	Irfan Zulmendra	1	WTP
OBMD	0	0	Moch. Zainuddin, Sukmadi & Rekan	1	WTP
SAMF	0	0	Paul Hadiwinata	1	WTP
SBMA	0	0	Maurice Ganda Nainggolan & Rekan	1	WTP
SRSN	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
TDPM	0	0	Doli, Bambang	1	WTP
TPIA	0	1	Imelda & Rekan (Deloitte)	1	WTP
UNIC	0	1	Purwantono (EY)	1	WTP
AKPI	0	0	Kosasih	1	WTP
ALPI	0	1	Purwantono (EY)	1	WTP

BRNA	0	0	Tjahjadi & Tamara	1	WTP
EPAC	0	0	Anwar & Rekan	1	WTP
ESIP	0	0	Heliantono & Rekan	1	WTP
FPNI	0	1	Purwantono (EY)	1	WTP
IGAR	0	1	Purwantono (EY)	1	WTP
IMPC	0	0	Gani Sigiro & Handayani	1	WTP
IPOL	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
PBID	0	0	Paul Hadiwinata	1	WTP
SMKL	0	0	Paul Hadiwinata	1	WTP
TALF	0	0	Tjahjadi & Tamara	1	WTP
TRST	0	0	Kosasih	1	WTP
YPAS	0	0	Teramihardja, Pradhono & Chandra	1	WTP
CPIN	0	1	Purwantono (EY)	1	WTP
CPRO	0	1	Purwantono (EY)	1	WTP
JPFA	0	1	Purwantono (EY)	1	WTP
MAIN	0	1	Tanudiredja (PWC)	1	WTP
SIPD	0	1	Tanudiredja (PWC)	1	WTP
IFII	0	0	Teramihardja, Pradhono & Chandra	1	WTP
SINI	1				
SULI	0	0	Rama Wendra	1	WTP
TIRT	0	0	S. Mannan, Ardiansyah & Rekan	1	WTP
ALDO	0	0	Hendrik & Rekan	1	WTP
FASW	0	1	Siddharta (KPMG)	1	WTP
INKP	0	0	Y. Santoda dan Rekan	1	WTP

INRU	0	0	Antadaya, Helmiansyah, dan Yassirli	1	WTP
KBRI	1				
KSDI	0	0	Kosasih	1	WTP
SPMA	0	0	Hadori Sugiarto Adi & Rekan	1	WTP
SWAT	1				
TKIM	0	0	Y. Santoda dan Rekan	1	WTP
DEPO	0	0	Teramihardja, Pradhono & Chandra	1	WTP
INCF	0	0	Paul Hadiwinata	1	WTP
INOV	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
KMTR	0	0	Tanubrata Sutanto Fahmi	1	WTP
AMIN	0	0	Rama Wendra	1	WTP
ARKA	0	0	Jamaludin, Ardi, Sukimto & Rekan	1	WTP
GMFI	0	1	Tanudiredja (PWC)	1	WTP
GPSO	0	0	Irwanto, Hary, dan Usman	1	WTP
KPAL	1				
KRAH	1				
ASII	0	1	Tanudiredja (PWC)	1	WTP
AUTO	0	1	Tanudiredja (PWC)	1	WTP
BOLT	0	0	Kosasih	1	WTP
BRAM	0	1	Siddharta (KPMG)	1	WTP
DRMA	0	0	Tanubrata Sutanto Fahmi	1	WTP
GDYR	0	1	Tanudiredja (PWC)	1	WTP
GJTL	0	1	Imelda & Rekan (Deloitte)	1	WTP

IMAS	0	1	Purwantono (EY)	1	WTP
INDS	0	0	Tanubrata Sutanto Fahmi	1	WTP
LPIN	0	0	Paul Hadiwinata	1	WTP
MASA	0	1	Tanudiredja (PWC)	1	WTP
NIPS	1				
PRAS	0	0	Bambang, Sutjipto, Ngumar & Rekan	1	WTP
SMSM	0	1	Purwantono (EY)	1	WTP
ADMG	0	1	Imelda & Rekan (Deloitte)	1	WTP
ARGO	0	0	Anwar & Rekan	1	WTP
BELL	0	0	Kosasih	1	WTP
CNTX	0	1	Siddharta (KPMG)	1	WTP
ERTX	0	0	Gideon Adi & Rekan	1	WTP
ESTI	0	0	Tanubrata Sutanto Fahmi	1	WTP
HDTX	0	0	Doli, Bambang	0	WDP
INDR	0	0	Tanubrata Sutanto Fahmi	1	WTP
MYTX	0	0	Kanaka Puradiredja	1	WTP
PBRX	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
POLY	0	0	Hendrawinata Hanny Erwin & Sumargo	1	WTP
POLU	0	0	Djoko, Sidik, & Indra	1	WTP
RICY	0	0	Kanaka Puradiredja	1	WTP
SBAT	0	0	Morhan & Rekan	1	WTP
SRIL	0	0	Tanubrata Sutanto Fahmi	0	WDP
SSTM	0	0	Drs. Thomas Suharsono Wirawan & Rekan	1	WTP

STAR	0	0	Heru Satria Rukmana & Rekan	1	WTP
TFCO	1				
TRIS	0	0	Kosasih	1	WTP
UCID	0	1	Tanudiredja (PWC)	1	WTP
UNIT	1				
ZONE	1				
BATA	0	1	Purwantono (EY)	1	WTP
BIMA	0	0	Koesbandijah, beddy samsi & setiasih	1	WTP
CCSI	0	0	Joachim Adhi Piter Poltak & Rekan	1	WTP
IKBI	0	1	Purwantono (EY)	1	WTP
JECC	0	0	Hartanto, Grace, Karunawan	1	WTP
KBLI	0	1	Imelda & Rekan (Deloitte)	1	WTP
KBLM	0	0	Kanaka Puradiredja	1	WTP
SCCO	0	0	Kanaka Puradiredja	1	WTP
VOKS	0	0	Gani Sigiro & Handayani	1	WTP
PSTN	0	0	Johan Malonda Mustika & Rekan	1	WTP
JSKY	0	0	Morhan & Rekan	1	WTP
SCNP	0	0	Paul Hadiwinata	1	WTP
SLIS	0	0	Suganda Akna Suhri & Rekan	1	WTP
ADES	0	0	Tanubrata Sutanto Fahmi	1	WTP
AISA	0	1	Purwantono (EY)	1	WTP
ALTO	0	0	Irfan Zulmendra	1	WTP
BTEK	0	0	Kanaka Puradiredja	1	WTP

BUDI	1				
CAMP	0	0	Supoyo Sutjahjo Subyantara & Rekan	1	WTP
CEKA	0	1	Purwantono (EY)	1	WTP
CLEO	0	0	Teramihardja, Pradhono & Chandra	1	WTP
CMRY	0	1	Purwantono (EY)	1	WTP
COCO	0	0	Anwar & Rekan	1	WTP
DLTA	0	0	Kosasih	1	WTP
DMND	0	1	Siddharta (KPMG)	1	WTP
ENZO	0	0	Kanaka Puradiredja	1	WTP
FOOD	0	0	Morhan & Rekan	1	WTP
GOOD	0	1	Tanudiredja (PWC)	1	WTP
HOKI	0	0	Kosasih	1	WTP
ICBP	0	1	Purwantono (EY)	1	WTP
IIKP	0	0	Moh Wildan & Adi Darmawan	1	WTP
IKAN	0	0	Jamaludin, Ardi, Sukimto & Rekan	1	WTP
INDF	0	1	Purwantono (EY)	1	WTP
IPPE	0	0	Jamaludin, Ardi, Sukimto & Rekan	1	WTP
KEJU	0	1	Tanudiredja (PWC)	1	WTP
MGNA	0	0	Kanaka Puradiredja	1	WTP
MLBI	0	1	Siddharta (KPMG)	1	WTP
MYOR	0	0	Mirawati Sensi Idris	1	WTP
NASI	0	0	Jamaludin, Ardi, Sukimto & Rekan	1	WTP

PANI	0	0	Johan Malonda Mustika & Rekan	1	WTP
PCAR	0	0	Hadori Sugiarto Adi & Rekan	1	WTP
PMMP	0	0	Kosasih	1	WTP
PSDN	1				
PSGO	0	1	Purwantono (EY)	1	WTP
ROTI	0	1	Purwantono (EY)	1	WTP
SKBM	0	0	Paul Hadiwinata	1	WTP
SKLT	0	0	Paul Hadiwinata	1	WTP
STTP	0	0	Hadori Sugiarto Adi & Rekan	1	WTP
TAYS	0	0	Anwar & Rekan	1	WTP
ULTJ	0	0	Tanubrata Sutanto Fahmi	1	WTP
WMPP	0	0	Hertanto, Grace, Karunawan	1	WTP
WMUU	0	0	Hertanto, Grace, Karunawan	1	WTP
GGRM	0	1	Siddharta (KPMG)	1	WTP
HMSP	0	1	Tanudiredja (PWC)	1	WTP
ITIC	0	0	Johan Malonda Mustika & Rekan	1	WTP
RMBA	0	0	Amir, Aryanto, Mawar & Rekan	1	WTP
WIIM	0	0	Kosasih	1	WTP
DVLA	0	1	Purwantono (EY)	1	WTP
INAF	0	0	Hendrawinata Hanny Erwin & Sumargo	1	WTP
KAEF	0	0	Hendrawinata Hanny Erwin & Sumargo	1	WTP
KBLF	0	1	Purwantono (EY)	1	WTP
MERK	0	1	Siddharta (KPMG)	1	WTP

PEHA	0	0	Hendrawinata Hanny Erwin & Sumargo	1	WTP
PYFA	0	0	Tanubrata Sutanto Fahmi	1	WTP
SCPI	0	1	Tanudiredja (PWC)	1	WTP
SIDO	0	1	Purwantono (EY)	1	WTP
SOHO	0	1	Purwantono (EY)	1	WTP
TSPC	0	0	Tanubrata Sutanto Fahmi	1	WTP
KINO	0	0	Kosasih	1	WTP
KPAS	1				
MBTO	0	0	Tanubrata Sutanto Fahmi	1	WTP
MRAT	0	0	Kanaka Puradiredja	1	WTP
TCID	0	1	Imelda & Rekan (Deloitte)	1	WTP
UNVR	0	1	Siddharta (KPMG)	1	WTP
VICI	0	1	Purwantono (EY)	1	WTP
CBMF	0	0	Heru, Saleh, Marzuki & Rekan	0	WDP
CINT	0	0	Teramihardja, Pradhono & Chandra	1	WTP
FLMC	0	0	Morhan & Rekan	0	tidak memberikan pendapat
KICI	0	0	Paul Hadiwinata	1	WTP
LMPI	0	0	Teramihardja, Pradhono & Chandra	1	WTP
SOFA	0	0	Robert Sunusi Zulfa	1	WTP
WOOD	0	0	Teramihardja, Pradhono & Chandra	1	WTP
BOBA	0	0	Doli, Bambang	1	WTP
HRTA	0	0	Paul Hadiwinata	1	WTP

TOYS	0	0	Ishak, Saleh, Soewondo & Rekan	1	WTP
214	15	62		195	

Tahun 2022

Manufaktur di BEI	AR tidak dapat diakses	KAP Big 4 non big 4	Data KAP	OP : WTP / non	Opini Audit
INTP	0	1	Tanudiredja (PWC)	1	WTP
SMBR	0	0	Amir, Aryanto, Mawar	1	WTP
SMCB	0	1	Imelda&Rekan (Deloitte)	1	WTP
SMGR	0	1	Imelda&Rekan (Deloitte)	1	WTP
WSBP	0	0	Kosasih	1	WTP
WTON	0	0	Amir, Aryanto, Mawar	1	WTP
AMFG	0	1	Siddharta (KPMG)	1	WTP
ARNA	0	1	Purwantonono (EY)	1	WTP
CAKK	0	0	Teramihardja, Pradhono&Chandra	1	WTP
IKAI	0	0	Suharli, Sugiharto&Rekan	1	WTP
KIAS	0	1	Siddharta (KPMG)	1	WTP
MARK	0	0	Kosasih	1	WTP
MLIA	0	1	Imelda&Rekan (Deloitte)	1	WTP
TOTO	0	1	Purwantonono (EY)	1	WTP
ALKA	0	0	Kanaka Puradiredja	1	WTP
ALMI	0	0	Paul Hadiwinata	1	WTP
BAJA	0	0	Mirawati Sensi Idris	1	WTP

BTON	1				
CTBN	0	0	Tanubrata Sutanto Fahmi	1	WTP
GDST	0	0	Hadori Sugiarto Adi&Rekan	1	WTP
GGRP	0	0	Kosasih	1	WTP
INAI	0	0	Paul Hadiwinata	1	WTP
ISSP	0	0	Kanaka Puradiredja	1	WTP
JKSW	0	0	Maksum, Suyamto, Hirdjan&Rekan	1	WTP
KRAS	0	1	Tanudiredja (PWC)	1	WTP
LION	0	0	Kosasih	1	WTP
LMSH	0	0	Kosasih	1	WTP
NIKL	0	1	Imelda&Rekan (Deloitte)	1	WTP
PICO	0	0	Anwar & Rekan	1	WTP
PURE	1				
TBMS	0	1	Purwantono (EY)	1	WTP
AGII	1				
BRPT	0	1	Imelda&Rekan (Deloitte)	1	WTP
BUDI	0	0	Mirawati Sensi Idris	1	WTP
DPNS	0	0	Paul Hadiwinata	1	WTP
EKAD	0	0	Tjahjadi & Tamara	1	WTP
ETWA	1				
INCI	0	0	Arman Eddy Ferdinand&Rekan	1	WTP
MDKI	0	0	Hadori Sugiarto Adi&Rekan	1	WTP

MOLI	0	0	Kosasih	1	WTP
SRSN	0	0	Amir, Aryanto, Mawar	1	WTP
TPIA	0	1	Imelda&Rekan (Deloitte)	1	WTP
UNIC	0	1	Purwantono (EY)	1	WTP
AKKU	0	0	Rama Wendra	1	WTP
AKPI	0	0	Kosasih	1	WTP
APLI	0	1	Purwantono (EY)	1	WTP
BRNA	0	0	Paul Hadiwinata	1	WTP
ESIP	0	0	Heliantono & Rekan	1	WTP
FPNI	0	1	Purwantono (EY)	1	WTP
IGAR	0	1	Purwantono (EY)	1	WTP
IMPC	0	0	Gani Sigiro & Handayani	1	WTP
IPOL	0	0	Amir, Aryanto, Mawar	1	WTP
PBID	0	0	Paul Hadiwinata	1	WTP
SIMA	1				
SMKL	0	0	Paul Hadiwinata	1	WTP
TALF	0	0	Tjahjadi & Tamara	1	WTP
TRST	0	0	Kosasih	1	WTP
YPAS	0	0	Teramihardja, Pradhono&Chandra	1	WTP
CPIN	0	1	Purwantono (EY)	1	WTP
JPFA	0	1	Purwantono (EY)	1	WTP
MAIN	0	1	Tanudiredja (PWC)	1	WTP
SIPD	0	1	Tanudiredja (PWC)	1	WTP
IFII	0	0	Teramihardja, Pradhono&Chandra	1	WTP

SINI	0	0	Drs. Bambang Sudaryono & Rekan	1	WTP
SULI	0	0	Y. Santosa & Rekan	1	WTP
TIRT	0	0	S. Mannan, Ardiansyah & Rekan	1	WTP
ALDO	0	0	Hendrik & Rekan	1	WTP
FASW	1				
INKP	0	0	Y. Santosa & Rekan	1	WTP
INRU	0	0	Antadaya, Helmiansyah dan Yassirli	1	WTP
KBRI	1				
KDSI	0	0	Kosasih	1	WTP
SPMA	0	0	Hadori Sugiarto Adi&Rekan	1	WTP
SWAT	0	0	Heliantono & Rekan	1	WTP
TKIM	0	0	Y. Santosa & Rekan	1	WTP
AMIN	0	0	Rama Wendra	1	WTP
ARKA	0	0	Jamaludin, Ardi, Sukimto & Rekan	1	WTP
GMFI	0	1	Tanudiredja (PWC)	1	WTP
KPAL	1				
KRAH	1				
ASII	0	1	Tanudiredja (PWC)	1	WTP
AUTO	0	1	Tanudiredja (PWC)	1	WTP
BOLT	0	0	Paul Hadiwinata	1	WTP
BRAM	0	1	Siddharta (KPMG)	1	WTP
GDYR	0	1	Tanudiredja (PWC)	1	WTP

GJTL	0	1	Imelda&Rekan (Deloitte)	1	WTP
IMAS	0	1	Purwantono (EY)	1	WTP
INDS	0	0	Tanubrata Sutanto Fahmi	1	WTP
LPIN	0	0	Paul Hadiwinata	1	WTP
MASA	0	1	Tanudiredja (PWC)	1	WTP
NIPS	1				
PRAS	0	0	Djoko, Sidik & Indra	1	WTP
SMSM	0	1	Purwantono (EY)	1	WTP
ADMG	0	1	Imelda&Rekan (Deloitte)	1	WTP
ARGO	1				
BELL	0	0	Kosasih	1	WTP
CNTB	1				
CNTX	0	1	Siddharta (KPMG)	1	WTP
ERTX	0	0	Gideon Adi & Rekan	1	WTP
ESTI	0	0	Tanubrata Sutanto Fahmi	1	WTP
HDTX	0	0	Doli, Bambang, Sulistiyanto	0	wajar dengan pengecualian
INDR	0	0	Tanubrata Sutanto Fahmi	1	WTP
MYTX	0	0	Kanaka Puradiredja	1	WTP
PBRX	0	0	Amir, Aryanto, Mawar	1	WTP
POLU	0	0	Kanaka Puradiredja	1	WTP
POLY	0	0	Hendrawinata Hanny Erwin & Sumargo	1	WTP
RICY	0	0	Kanaka Puradiredja	1	WTP
SRIL	0	0	Tanubrata Sutanto Fahmi	1	WTP

SSTM	0	0	Drs. Thomas Suharsono Wirawan & Rekan	1	WTP
STAR	0	0	Heru Satria Rukmana & Rekan	1	WTP
TFCO	0	1	Purwantono (EY)	1	WTP
TRIS	0	0	Kosasih	1	WTP
UCID	0	1	Tanudiredja (PWC)	1	WTP
UNIT	1				
ZONE	0	0	Teramihardja, Pradhono&Chandra	1	WTP
BATA	0	0	Purwantono (EY)	1	WTP
BIMA	0	0	Koesbandijah, beddy samsi & setiasih	1	WTP
CCSI	0	0	Joachim Adhi	1	WTP
IKBI	0	1	Purwantono (EY)	1	WTP
JECC	0	0	Kanaka Puradiredja	1	WTP
KBLI	0	1	Imelda&Rekan (Deloitte)	1	WTP
KBLM	0	0	Kanaka Puradiredja	1	WTP
SCCO	0	0	Kanaka Puradiredja	1	WTP
VOKS	0	0	Gani Sigiro & Handayani	1	WTP
JSKY	1				
PTSN	0	0	Johan Malonda Mustika & Rekan	1	WTP
SLIS	0	0	Suganda Akna Suhri & Rekan	1	WTP
AISA	0	1	Purwantono (EY)	1	Wajar tanpa modif

ALTO	0	0	Irfan Zulmendra	1	WTP
CAMP	0	0	Supoyo, Sutjahyo, Subyantara & Rekan	1	WTP
CEKA	0	1	Purwantono (EY)	1	WTP
CLEO	0	0	Teramihardja, Pradhono&Chandra	1	WTP
COCO	0	0	Anwar & Rekan	1	WTP
DLTA	0	0	Kosasih	1	WTP
DMND	0	1	Siddharta (KPMG)	1	WTP
FOOD	0	0	Morhan & Rekan	1	WTP
GOOD	0	1	Tanudiredja (PWC)	1	WTP
HOKI	0	0	Kosasih	1	WTP
ICBP	0	1	Purwantono (EY)	1	WTP
IKAN	0	0	Jamaludin, Ardi, Sukimto & Rekan	1	WTP
INDF	0	1	Purwantono (EY)	1	WTP
KEJU	0	1	Tanudiredja (PWC)	1	WTP
MLBI	0	1	Siddharta (KPMG)	1	WTP
MYOR	0	0	Mirawati Sensi Idris	1	WTP
PANI	0	0	Johan Malonda Mustika & Rekan	1	WTP
PSDN	0	0	Anwar & Rekan	1	WTP
PCAR	0	0	Hadori Sugiarto Adi&Rekan	1	WTP
PSGO	0	1	Purwantono (EY)	1	WTP
ROTI	0	1	Purwantono (EY)	1	WTP
SKBM	0	0	Paul Hadiwinata	1	WTP

SKLT	0	0	Paul Hadiwinata	1	Wajar tanpa modif
STTP	0	0	Hadori Sugiarto Adi&Rekan	1	WTP
ULTJ	0	0	Tanubrata Sutanto Fahmi	1	WTP
GGRM	0	1	Siddharta (KPMG)	1	WTP
HMSP	0	1	Tanudiredja (PWC)	1	WTP
ITIC	0	0	Johan Malonda Mustika & Rekan	1	WTP
RMBA	0	0	Amir, Aryanto, Mawar	1	WTP
WIIM	0	0	Kosasih	1	WTP
DVLA	0	1	Purwantono (EY)	1	WTP
INAF	0	0	Hendrawinata Hanny Erwin & Sumargo	1	WTP
KAEF	0	0	Hendrawinata Hanny Erwin & Sumargo	1	WTP
KLBF	0	1	Purwantono (EY)	1	WTP
MERK	0	1	Siddharta (KPMG)	1	WTP
PEHA	0	0	Hendrawinata Hanny Erwin & Sumargo	1	WTP
PYFA	0	0	Tanubrata Sutanto Fahmi	1	WTP
SCPI	1				
SIDO	0	1	Purwantono (EY)	1	WTP
TSPC	0	0	Tanubrata Sutanto Fahmi	1	WTP
ADES	0	0	Tanubrata Sutanto Fahmi	1	WTP
KINO	0	0	Kosasih	1	WTP
KPAS	1				

MBTO	0	0	Tanubrata Sutanto Fahmi	1	WTP
MRAT	0	0	Kanaka Puradiredja	1	WTP
TCID	0	1	Imelda&Rekan (Deloitte)	1	WTP
UNVR	0	1	Siddharta (KPMG)	1	WTP
CINT	0	0	Teramihardja, Pradhono&Chandra	1	WTP
KICI	0	0	Paul Hadiwinata	1	WTP
LMPI	0	0	Teramihardja, Pradhono&Chandra	1	WTP
WOOD	0	0	Teramihardja, Pradhono&Chandra	1	WTP
179	16	54		162	

Lampiran 2 Data Penelitian

		OA	RK	LB	ISO	RI
SMBR	2020	1	0	9.30	1	7.37
	2021	1	0	10.70	1	6.58
	2022					
SMGR	2020	1	1	7.89	1	9.04
	2021					
	2022	1	1	7.82	1	7.72
WTON	2020	1	0	11.72	1	6.37
	2021	1	0	11.34	1	7.93
	2022					
AMFG	2020					

	2021	1	1	12.67	0	7.23
	2022					
ARNA	2020	1	1	12.70	1	9.85
	2021	1	1	13.07	1	8.58
	2022	1	1	13.27	1	8.78
MARK	2020	1	0	11.88	0	7.21
	2021					
	2022					
MLIA	2020	1	1	10.92	1	9.18
	2021					
	2022					
ALKA	2020	1	0	8.81	0	6.47
	2021	1	0	9.77	0	5.81
	2022					
BAJA	2020					
	2021	1	0	11.39	0	6.37
	2022	1	0	11.55	0	6.57
CTBN	2020					
	2021	1	0	9.68	1	6.55
	2022	1	0	8.80	1	8.06
GDST	2020	1	0	11.26	0	7.65
	2021	1	0	11.06	1	7.73
	2022					
GGRP	2020	1	0	9.10	1	7.87
	2021	1	0	11.03	1	6.79

	2022	1	0	10.98	1	7.98
ISSP	2020					
	2021	1	0	13.09	1	6.77
	2022	1	0	12.63	1	7.59
KRAS	2020	1	1	10.03	1	7.86
	2021					
	2022	1	1	10.03	1	7.22
LION	2020	1	0	9.17	1	6.82
	2021	1	0	9.08	1	7.09
	2022					
LMSH	2020	1	0	9.00	0	4.59
	2021	1	0	8.78	1	6.58
	2022					
NIKL	2020	1	1	7.91	1	5.68
	2021	1	1	8.68	1	8.13
	2022	1	1	8.87	1	7.97
PICO	2020	1	0	11.07	0	7.40
	2021	1	0	10.79	0	5.12
	2022	1	0	9.09	0	5.71
TBMS	2020	1	1	8.41	1	8.31
	2021					
	2022					
AGII	2020					
	2021	1	0	12.26	1	6.52
	2022					

BRPT	2020	1	1	11.90	1	7.57
	2021	1	1	12.60	1	5.31
	2022					
EKAD	2020	1	0	11.47	0	9.10
	2021	1	0	11.59	0	6.24
	2022	1	0	11.27	0	9.55
INCI	2020	1	0	10.31	0	8.37
	2021	1	0	9.31	0	7.04
	2022					
TPIA	2020	1	1	10.85	1	8.03
	2021	1	1	11.93	1	6.64
	2022	1	1	11.91	1	5.37
UNIC	2020	1	1	10.21	1	8.02
	2021					
	2022	1	1	10.54	1	8.55
AKPI	2020	1	0	11.10	1	7.23
	2021	1	0	11.90	1	6.29
	2022	1	0	12.26	1	6.82
APLI	2020	1	1	8.77	1	9.14
	2021	1	1	10.05	1	6.58
	2022					
BRNA	2020					
	2021	1	0	12.17	1	7.92
	2022	1	0	11.82	1	6.80
ESIP	2020	1	0	7.46	0	8.03

	2021	1	0	13.32	0	7.18
	2022					
FPNI	2020	1	1	8.51	1	8.71
	2021					
	2022	1	1	7.97	1	8.44
IGAR	2020					
	2021					
	2022	1	1	11.54	0	8.41
IMPC	2020	1	0	11.66	1	8.65
	2021	1	0	12.15	1	5.62
	2022	1	0	12.65	1	8.65
IPOL	2020	1	0	9.05	1	7.12
	2021	1	0	9.16	1	7.28
	2022	1	0	8.23	1	8.17
PBID	2020	1	0	12.83	0	8.79
	2021					
	2022	1	0	12.78	0	8.73
SMKL	2020					
	2021	1	0	11.57	1	8.08
	2022					
TALF	2020	1	0	9.82	0	8.37
	2021	1	0	10.02	0	6.57
	2022	1	0	10.70	0	6.93
TRST	2020	1	0	11.20	0	8.72
	2021	1	0	12.21	0	5.41

	2022	1	0	12.02	1	5.84
YPAS	2020	1	0	9.03	0	4.03
	2021					
	2022	1	0	7.25	0	7.25
CPIN	2020	1	1	8.25	0	7.72
	2021	1	1	8.19	0	7.88
	2022	1	1	7.98	0	7.04
JPFA	2020	1	1	7.11	1	7.90
	2021	1	1	7.66	1	6.07
	2022	1	1	7.31	1	6.85
MAIN	2020	1	1	10.57	0	8.01
	2021	1	1	11.01	0	6.71
	2022					
SIPD	2020					
	2021	1	1	9.37	0	7.26
	2022	1	1	12.29	0	6.39
TIRT	2020					
	2021					
	2022	1	0	11.37	0	7.04
ALDO	2020	1	0	11.09	0	3.91
	2021	1	0	11.52	0	7.22
	2022					
INKP	2020	1	0	12.59	1	7.80
	2021	1	0	13.18	1	5.41
	2022					

INRU	2020	1	0	8.23	1	8.19
	2021	1	0	6.55	1	5.93
	2022					
KDSI	2020	1	0	11.01	0	8.02
	2021	1	0	11.19	0	7.82
	2022					
SPMA	2020	1	0	12.00	1	8.46
	2021	1	0	12.59	1	6.58
	2022	1	0	12.73	1	6.78
TKIM	2020	1	0	11.91	1	8.44
	2021	1	0	12.42	1	6.83
	2022					
INCF	2020					
	2021	1	0	13.52	0	7.25
	2022					
INOV	2020	1	0	9.13	1	9.41
	2021	1	0	10.22	1	6.44
	2022					
KMTR	2020	1	0	12.19	1	9.43
	2021	1	0	11.31	1	8.32
	2022					
AMIN	2020					
	2021	1	0	10.95	0	6.75
	2022	1	0	8.25	0	5.60
GMFI	2020	0	1	12.70	1	8.47

	2021	1	1	11.75	1	6.13
	2022					
ASII	2020	1	1	9.83	1	4.91
	2021	1	1	10.15	1	5.06
	2022	1	1	10.61	1	7.96
AUTO	2020					
	2021	1	1	13.36	1	6.45
	2022	1	1	7.30	1	6.07
BOLT	2020	1	0	11.02	1	8.73
	2021					
	2022	1	0	11.30	1	6.96
BRAM	2020	1	1	8.31	1	6.96
	2021	1	1	10.18	1	9.05
	2022	1	1	10.46	1	7.42
GDYR	2020	1	1	8.87	1	9.23
	2021	1	1	7.80	1	7.95
	2022					
GJTL	2020					
	2021	1	1	11.21	1	5.51
	2022	1	1	12.16	1	6.64
IMAS	2020					
	2021	1	1	12.45	0	6.16
	2022	1	1	13.24	0	6.74
INDS	2020	1	0	10.98	1	8.10
	2021	1	0	11.97	1	8.94

	2022					
LPIN	2020	1	0	8.81	0	7.62
	2021	1	0	10.06	0	7.56
	2022					
MASA	2020	1	1	10.47	1	8.35
	2021					
	2022	1	1	10.88	1	7.61
PRAS	2020	1	0	8.51	0	8.19
	2021	1	0	13.47	0	6.64
	2022	1	0	11.41	0	8.24
ADMG	2020	1	1	10.56	0	8.69
	2021	1	1	13.54	0	7.44
	2022					
BELL	2020	1	0	9.71	1	7.24
	2021	1	0	8.34	1	6.57
	2022	1	0	8.40	1	6.20
CNTX	2020					
	2021	1	1	8.54	1	6.19
	2022	1	1	8.60	1	8.24
ERTX	2020	1	0	13.79	0	8.23
	2021					
	2022	1	0	8.27	0	7.88
ESTI	2020					
	2021	1	0	7.39	0	5.99
	2022	1	0	11.10	1	7.45

INDR	2020					
	2021	1	0	11.35	1	6.38
	2022	1	0	10.66	1	6.50
PBRX	2020	1	0	9.87	1	7.14
	2021	1	0	9.64	1	8.65
	2022	1	0	7.76	1	5.62
POLU	2020					
	2021	1	0	10.85	0	7.31
	2022	1	0	8.74	0	5.43
RICY	2020	1	0	11.26	0	9.60
	2021					
	2022	1	0	11.15	0	7.09
TFCO	2020					
	2021					
	2022	1	1	8.14	1	7.81
TRIS	2020					
	2021					
	2022	1	0	11.07	1	8.47
ZONE	2020	1	0	10.54	0	8.93
	2021					
	2022	1	0	11.20	0	6.96
UCID	2020					
	2021	1	1	13.08	1	7.06
	2022	1	1	12.66	1	8.17
BATA	2020	1	1	12.09	0	8.00

	2021	1	1	10.84	0	5.83
	2022	1	0	11.57	0	7.99
CCSI	2020					
	2021	1	0	10.56	1	7.01
	2022					
IKBI	2020	1	1	7.76	1	7.89
	2021					
	2022	1	1	13.10	1	7.88
KBLM	2020	1	0	8.79	1	9.63
	2021	1	0	9.47	1	8.28
	2022	1	0	10.33	1	5.08
SCCO	2020					
	2021	1	0	11.85	1	7.93
	2022	1	0	11.58	1	4.76
PTSN	2020	1	0	8.48	1	8.17
	2021					
	2022	1	0	9.20	1	5.55
SCNP	2020					
	2021	1	0	8.88	1	5.59
	2022					
SLIS	2020					
	2021	1	0	10.14	0	7.43
	2022	1	0	10.65	0	4.42
ADES	2020	1	0	11.82	1	8.01
	2021	1	0	12.49	1	9.14

	2022	1	0	12.81	1	6.89
AISA	2020					
	2021	1	1	8.66	1	6.97
	2022	1	1	11.04	1	6.88
ALTO	2020	1	0	9.26	0	9.60
	2021					
	2022	1	0	9.69	0	8.32
CEKA	2020	1	1	12.11	1	9.62
	2021					
	2022					
COCO	2020					
	2021	1	0	9.05	0	6.81
	2022	1	0	8.80	0	7.30
DLTA	2020	1	0	11.72	1	8.88
	2021					
	2022	1	0	12.35	1	9.07
FOOD	2020	1	0	9.76	0	8.16
	2021	1	0	9.59	0	7.42
	2022					
GOOD	2020	1	1	12.41	1	9.06
	2021	1	1	13.11	1	7.58
	2022	1	1	13.16	1	8.77
HOKI	2020	1	0	10.55	0	8.42
	2021					
	2022					

ICBP	2020	1	1	8.91	1	9.63
	2021	1	1	8.98	1	8.24
	2022	1	1	8.65	1	7.56
IKAN	2020					
	2021	1	0	7.38	0	6.83
	2022	1	0	7.62	0	7.28
INDF	2020	1	1	9.08	1	8.73
	2021					
	2022					
MYOR	2020					
	2021	1	0	7.10	1	8.92
	2022	1	0	7.59	1	8.19
PANI	2020	1	0	12.32	0	8.24
	2021					
	2022					
PCAR	2020	1	0	9.68	0	5.35
	2021	1	0	7.15	0	7.53
	2022	1	0	8.50	0	7.54
PSGO	2020					
	2021	1	1	12.27	0	7.32
	2022	1	1	12.46	0	7.58
STTP	2020					
	2021	1	0	13.33	0	7.04
	2022					
GGRM	2020	1	1	8.94	0	7.42

	2021	1	1	8.63	0	7.59
	2022	1	1	7.93	0	9.21
HMSP	2020	1	1	9.06	1	8.18
	2021	1	1	8.87	1	8.80
	2022					
WIIM	2020					
	2021	1	0	12.08	0	8.24
	2022					
DVLA	2020	1	1	12.00	1	8.69
	2021	1	1	11.90	1	8.79
	2022					
INAF	2020	1	0	10.31	0	8.99
	2021	1	0	10.53	0	8.41
	2022	1	0	12.97	0	7.66
KAEF	2020					
	2021	1	0	12.58	1	6.07
	2022	1	0	11.61	1	5.58
KLBF	2020	1	1	7.94	1	7.55
	2021					
	2022	1	1	8.15	1	8.90
MERK	2020	1	1	11.18	1	8.34
	2021	1	1	11.79	1	8.30
	2022					
PEHA	2020	1	0	10.79	1	8.21
	2021					

	2022	1	0	10.22	1	8.68
PYFA	2020					
	2021	1	0	8.61	0	6.95
	2022					
TSPC	2020	1	0	13.63	0	5.69
	2021	1	0	13.69	0	5.65
	2022					
MRAT	2020					
	2021					
	2022	1	0	11.12	1	7.23
TCID	2020					
	2021					
	2022	1	1	9.80	0	8.60
UNVR	2020	1	1	8.88	1	7.65
	2021	1	1	8.66	1	8.02
	2022	1	1	8.59	1	8.26
CINT	2020	1	0	12.43	0	8.02
	2021					
	2022					
KICI	2020	1	0	9.27	0	7.00
	2021					
	2022	1	0	12.97	0	5.43
LMPI	2020					
	2021	1	0	9.57	1	5.08
	2022	1	0	10.11	1	7.22

WOOD	2020	1	0	12.66	0	6.46
	2021					
	2022	1	0	12.08	0	7.85
HRTA	2020					
	2021	1	0	12.18	0	7.76
	2022					
TOYS	2020					
	2021	1	0	9.49	0	5.71
	2022					

Lampiran 3 Output Analisis Hasil Penelitian

1. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Opini Audit	249	0	1	1.00	.063
Reputasi KAP	249	0	1	.37	.483
Informasi Laba	249	6.550	13.790	10.49703	1.748499
Kinerja Lingkungan	249	0	1	.60	.491
Reaksi Investor	249	3.910	9.850	7.41952	1.185519
Valid N (listwise)	249				

2. Uji Asumsi Klasik

Uji Normalitas Awal

One-Sample Kolmogorov-Smirnov Test

	Unstandardized Residual
N	284

Normal Parameters ^{a,b}	Mean	.000000
	Std. Deviation	1.27096110
Most Extreme Differences	Absolute	.084
	Positive	.042
Kolmogorov-Smirnov Z	Negative	-.084
		1.412
Asymp. Sig. (2-tailed)		.037

a. Test distribution is Normal.

b. Calculated from data.

Uji Normalitas Akhir
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		249
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.16271887
Most Extreme Differences	Absolute	.058
	Positive	.035
Kolmogorov-Smirnov Z	Negative	-.058
		.922
Asymp. Sig. (2-tailed)		.364

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	7.809	1.317		5.930	.000		
	Opini Audit	-.722	1.184	-.039	-.610	.543	.984	1.016
	Reputasi KAP	.382	.161	.155	2.369	.019	.915	1.093
	Informasi Laba	.008	.043	.012	.187	.852	.979	1.021

Kinerja Lingkungan	.177	.157	.073	1.127	.261	.928	1.077
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a. Dependent Variable: Reaksi Investor

Uji Heterokedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.185	.778		-.238	.812
1 Opini Audit	.925	.700	.085	1.322	.187
Reputasi KAP	-.125	.095	-.087	-1.315	.190
Informasi Laba	.019	.025	.048	.753	.452
Kinerja Lingkungan	.068	.093	.048	.727	.468

a. Dependent Variable: Abs_Res

Uji Auokorelasi Awal

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.195 ^a	.038	.022	1.172211	1.759

a. Predictors: (Constant), Kinerja Lingkungan, Opini Audit, Informasi Laba, Reputasi KAP

b. Dependent Variable: Reaksi Investor

Uji Autokorelasi Akhir

Model Summary^{c,d}

Model	R	R Square ^b	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.985 ^a	.969	.968	1.330275	1.938

a. Predictors: lag_X4, lag_X2, lag_X3, lag_X1

b. For regression through the origin (the no-intercept model), R Square measures the proportion of the variability in the dependent variable about the origin explained by regression. This CANNOT be compared to R Square for models which include an intercept.

c. Dependent Variable: Reaksi Investor

d. Linear Regression through the Origin

3. Uji Model Fit

Uji Model Fit

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13.278	4	3.319	2.416	.049 ^b
	Residual	335.275	244	1.374		
	Total	348.553	248			

a. Dependent Variable: Reaksi Investor

b. Predictors: (Constant), Kinerja Lingkungan, Opini Audit, Informasi Laba, Reputasi KAP

4. Uji koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.195 ^a	.038	.022	1.172211

a. Predictors: (Constant), Kinerja Lingkungan, Opini Audit, Informasi Laba, Reputasi KAP

b. Dependent Variable: Reaksi Investor

5. Uji Hipotesis

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

	(Constant)	7.809	1.317		5.930	.000
	Opini Audit	-.722	1.184	-.039	-.610	.543
1	Reputasi KAP	.382	.161	.155	2.369	.019
	Informasi Laba	.008	.043	.012	.187	.852
	Kinerja Lingkungan	.177	.157	.073	1.127	.261

a. Dependent Variable: Reaksi Investor



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