

# Lampiran



### Lampiran I Hasil Perhitungan Variabel Ketidakefektifan Pengawasan

| NO | KODE | KETERANGAN                                     | 2017 | 2018 | 2019 |
|----|------|--|------|------|------|
| 1  | ADES | AKASHA WIRA INTERNATIONAL TBK                  | 0,33 | 0,33 | 0,33 |
| 2  | AISA | TIGA PILAR SEJAHTERA FOOD TBK                  | 0,40 | 0,40 | 0,40 |
| 3  | ALTO | TRI BANYAN TIRTA TBK                           | 0,50 | 0,50 | 0,50 |
| 4  | BTEK | BUMI TEKNOKULTURA UNGGUL TBK                   | 0,33 | 0,33 | 0,33 |
| 5  | BUDI | BUDI STRACH & SWEETNER TBK                     | 0,33 | 0,33 | 0,33 |
| 6  | CAMP | CAMPINA ICE CREAM INDUSTRY TBK                 | 0,33 | 0,33 | 0,33 |
| 7  | CEKA | WILMAR INTERFOOD NUSANTARA TBK                 | 0,33 | 0,33 | 0,33 |
| 8  | CLEO | SARIGUNA PRIMATIRTA TBK                        | 0,33 | 0,33 | 0,33 |
| 9  | DTLA | DELTA DJAKARTA TBK                             | 0,40 | 0,40 | 0,40 |
| 10 | HOKI | BUYUNG PUTRA SEMBADA TBK                       | 0,33 | 0,33 | 0,33 |
| 11 | ICBP | INDOFOOD CBP SUKSES MAKMUR TBK                 | 0,50 | 0,50 | 0,50 |
| 12 | IIKP | INTI AGRI RESOURCES TBK                        | 0,33 | 0,33 | 0,33 |
| 13 | INDF | INDOFOOD SUKSES MAKMUR TBK                     | 0,38 | 0,38 | 0,38 |
| 14 | MGNA | MAGNA INVESTAMA MANDIRI TBK                    | 0,50 | 0,50 | 0,50 |
| 15 | MLBI | MULTI BINTANG INDONESIA TBK                    | 0,50 | 0,50 | 0,50 |
| 16 | MYOR | MAYORA INDAH TBK                               | 0,40 | 0,40 | 0,40 |
| 17 | PCAR | PRIMA CAKRAWALA ABADI TBK                      | 0,50 | 0,50 | 0,50 |
| 18 | PSDN | PRASIDHA ANEKA NIAGA TBK                       | 0,33 | 0,33 | 0,33 |
| 19 | ROTI | NIPPON INDOSARI CORPINDO TBK                   | 0,33 | 0,33 | 0,33 |
| 20 | STTP | SIANTAR TOP TBK                                | 0,50 | 0,50 | 0,50 |
| 21 | ULTJ | ULTRA JAYA MILK INDUSTRY & TRADING COMPANY TBK | 0,33 | 0,33 | 0,33 |
| 22 | GGRM | GUDANG GARAM TBK                               | 0    | 0    | 0    |
| 23 | HMSP | H.M SAMPOERNA TBK                              | 0,33 | 0,33 | 0,33 |
| 24 | RMBA | BENTOEL INTERNASIONAL INVESTAMA TBK            | 1,00 | 1,00 | 1,00 |
| 25 | WIIM | WISMILAK INTI MAKMUR TBK                       | 0,33 | 0,33 | 0,33 |
| 26 | DVLA | DARYA-VARIA LABOTARIA TBK                      | 0,43 | 0,43 | 0,43 |
| 27 | INAF | INDOFARMA TBK                                  | 0,33 | 0,33 | 0,33 |
| 28 | KAEF | KIMIA FARMA TBK                                | 0,40 | 0,40 | 0,40 |
| 29 | KLBF | KALBE FARMA TBK                                | 0,33 | 0,33 | 0,33 |
| 30 | MERK | MERCK TBK                                      | 0,33 | 0,33 | 0,33 |
| 31 | SIDO | INDUSTRI JAMU DAN FARMASI SIDO MUNCUL TBK      | 0,40 | 0,40 | 0,40 |
| 32 | TSPC | TEMPO SCAN PACIFIC TBK                         | 0,60 | 0,60 | 0,60 |
| 33 | KINO | KINO INDONESIA TBK                             | 0,50 | 0,50 | 0,50 |
| 34 | MBTO | MARTINO BERTO TBK                              | 0,33 | 0,33 | 0,33 |
| 35 | MRAT | MUSTIKA RATU TBK                               | 0,33 | 0,33 | 0,33 |
| 36 | TCID | MANDOM INDONESIA TBK                           | 0,40 | 0,40 | 0,40 |
| 37 | UNVR | UNILEVER INDONESIA TBK                         | 0,80 | 0,80 | 0,80 |
| 38 | CINT | CHITOSE INTERNASIONAL TBK                      | 0,50 | 0,50 | 0,50 |
| 39 | KICI | KEDAUNG INDAH CAN TBK                          | 0,33 | 0,33 | 0,33 |

|    |      |   |      |      |      |
|----|------|---|------|------|------|
| 40 | WOOD | INTEGRA INDOCABINET TBK                         | 0,50 | 0,50 | 0,50 |
| 41 | ACES | ACE HARDWARE INDONESIA TBK                      | 0,5  | 0,5  | 0,5  |
| 42 | AMRT | SUMBER ALFARIA TRIJAYA TBK                      | 0,4  | 0,4  | 0,4  |
| 43 | CSAP | CATUR SENTOSA ADIPRANA TBK                      | 0,33 | 0,33 | 0,33 |
| 44 | DAYA | DUTA INTIDAYA TBK                               | 0,33 | 0,33 | 0,33 |
| 45 | HERO | HERO SUPERMARKET TBK                            | 0,33 | 0,33 | 0,33 |
| 46 | KOIN | KOKOH INTI AREBAMA TBK                          | 0,33 | 0,33 | 0,33 |
| 47 | LPPF | MATAHARI DEPARTEMENT STORE TBK                  | 2,33 | 2,33 | 2,33 |
| 48 | MAPI | MITRA ADIPERKASA TBK                            | 0,4  | 0,4  | 0,4  |
| 49 | MCAS | M CASH INTEGRASI TBK                            | 0,33 | 0,33 | 0,33 |
| 50 | MIDI | MIDI UNTAMA INDONESIA TBK                       | 0,33 | 0,33 | 0,33 |
| 51 | MKNT | MITRA KOMUNIKASI NUSANTARA TBK                  | 0,33 | 0,33 | 0,33 |
| 52 | MPPA | MATAHARI PUTRA PRIMA TBK                        | 0,5  | 0,5  | 0,5  |
| 53 | RALS | RAMAYANA LESTARI SENTOSA TBK                    | 0,4  | 0,4  | 0,4  |
| 54 | RANC | SUPRA BOGA LESTARI TBK                          | 0,33 | 0,33 | 0,33 |
| 55 | SONA | SONA TOPAS TOURISM INDUSTRY TBK                 | 0,43 | 0,43 | 0,43 |
| 56 | AKRA | AKR CORPORINDO TBK                              | 0,5  | 0,5  | 0,5  |
| 57 | APII | ARITA PRIMA INDONESIA TBK                       | 0,33 | 0,33 | 0,33 |
| 58 | BMSR | BINTANG MITRA SEMESTARAYA TBK                   | 0,5  | 0,5  | 0,5  |
| 59 | BOGA | BINTANG OTO GLOBAL TBK                          | 0,5  | 0,5  | 0,5  |
| 60 | CARS | INDUSTRI DAN PERDAGANGAN<br>BINTRACO DHARMA TBK | 0,33 | 0,33 | 0,33 |
| 61 | CLPI | COLORPAK INDONESIA TBK                          | 0,33 | 0,33 | 0,33 |
| 62 | DPUM | DUA PUTRA UTAMA MAKMUR TBK                      | 0,33 | 0,33 | 0,33 |
| 63 | DWGL | DWI GUNA LAKSANA TBK                            | 0,33 | 0,33 | 0,33 |
| 64 | EPMT | ENSEVAL PUTERA MEGATRADING TBK                  | 0,25 | 0,25 | 0,25 |
| 65 | FISH | FKS MULTI AGRO TBK                              | 0,5  | 0,5  | 0,5  |
| 66 | HADE | HIMALAYA ENERGI PERKASA TBK                     | 0,5  | 0,5  | 0,5  |
| 67 | INTA | INTRACO PENTA TBK                               | 0,33 | 0,33 | 0,33 |
| 68 | INTD | INTER DELTA TBK                                 | 0,33 | 0,33 | 0,33 |
| 69 | KOBX | KOBEXINDO TRACTORS TBK                          | 0,33 | 0,33 | 0,33 |
| 70 | KONI | PERDANA BANGUN PUSAKA TBK                       | 0,33 | 0,33 | 0,33 |
| 71 | LTLS | LAUTAN LUAS TBK                                 | 0,5  | 0,5  | 0,5  |
| 72 | MICE | MULTI INDOCITRA TBK                             | 0,33 | 0,33 | 0,33 |
| 73 | MPMX | MITRA PINASTHIKA MUSTIKA TBK                    | 0,33 | 0,33 | 0,33 |
| 74 | OKAS | ANCORA INDONESIA RESOURCES TBK                  | 0,5  | 0,5  | 0,5  |
| 75 | SDPC | MILLENNIUM PHARMACON<br>INTERNATIONAL TBK       | 0,5  | 0,5  | 0,5  |
| 76 | TGKA | TIGARAKSA SATRIA TBK                            | 0,5  | 0,5  | 0,5  |
| 77 | TURI | TUNAS RIDEAN TBK                                | 0,4  | 0,4  | 0,4  |
| 78 | UNTR | UNITED TRACTORS TBK                             | 0,3  | 0,3  | 0,3  |
| 79 | WAPO | WAHANA PRONATURAL TBK                           | 0,5  | 0,5  | 0,5  |
| 80 | WICO | WICAKSANA OVERSEAS INTERNATIONAL<br>TBK         | 0,4  | 0,4  | 0,4  |
| 81 | ZBRA | ZEBRA NUSANTARA TBK                             | 0,5  | 0,5  | 0,5  |

## Lampiran II Hasil Perhitungan Arogansi

| NO | KODE | KETERANGAN                                     | 2017 | 2018 | 2019 |
|----|------|--|------|------|------|
| 1  | ADES | AKASHA WIRA INTERNATIONAL TBK                  | 1    | 1    | 1    |
| 2  | AISA | TIGA PILAR SEJAHTERA FOOD TBK                  | 3    | 2    | 1    |
| 3  | ALTO | TRI BANYAN TIRTA TBK                           | 1    | 1    | 1    |
| 4  | BTEK | BUMI TEKNOKULTURA UNGGUL TBK                   | 2    | 3    | 3    |
| 5  | BUDI | BUDI STRACH & SWEETNER TBK                     | 1    | 1    | 1    |
| 6  | CAMP | CAMPINA ICE CREAM INDUSTRY TBK                 | 1    | 1    | 1    |
| 7  | CEKA | WILMAR INTERFOOD NUSANTARA TBK                 | 4    | 3    | 2    |
| 8  | CLEO | SARIGUNA PRIMATIRTA TBK                        | 2    | 2    | 3    |
| 9  | DTLA | DELTA DJAKARTA TBK                             | 2    | 2    | 2    |
| 10 | HOKI | BUYUNG PUTRA SEMBADA TBK                       | 3    | 3    | 3    |
| 11 | ICBP | INDOFOOD CBP SUKSES MAKMUR TBK                 | 3    | 3    | 3    |
| 12 | IIKP | INTI AGRI RESOURCES TBK                        | 0    | 1    | 1    |
| 13 | INDF | INDOFOOD SUKSES MAKMUR TBK                     | 4    | 4    | 4    |
| 14 | MGNA | MAGNA INVESTAMA MANDIRI TBK                    | 3    | 4    | 2    |
| 15 | MLBI | MULTI BINTANG INDONESIA TBK                    | 2    | 2    | 2    |
| 16 | MYOR | MAYORA INDAH TBK                               | 1    | 1    | 1    |
| 17 | PCAR | PRIMA CAKRAWALA ABADI TBK                      | 1    | 3    | 2    |
| 18 | PSDN | PRASIDHA ANEKA NIAGA TBK                       | 3    | 3    | 3    |
| 19 | ROTI | NIPPON INDOSARI CORPINDO TBK                   | 2    | 2    | 2    |
| 20 | STTP | SIANTAR TOP TBK                                | 2    | 2    | 2    |
| 21 | ULTJ | ULTRA JAYA MILK INDUSTRY & TRADING COMPANY TBK | 1    | 1    | 1    |
| 22 | GGRM | GUDANG GARAM TBK                               | 1    | 1    | 1    |
| 23 | HMSP | H.M SAMPOERNA TBK                              | 3    | 3    | 3    |
| 24 | RMBA | BENTOEL INTERNASIONAL INVESTAMA TBK            | 2    | 2    | 2    |
| 25 | WIIM | WISMILAK INTI MAKMUR TBK                       | 3    | 3    | 3    |
| 26 | DVLA | DARYA-VARIA LABOTARIA TBK                      | 3    | 3    | 3    |
| 27 | INAF | INDOFARMA TBK                                  | 3    | 3    | 3    |
| 28 | KAEF | KIMIA FARMA TBK                                | 3    | 3    | 3    |
| 29 | KLBF | KALBE FARMA TBK                                | 3    | 3    | 3    |
| 30 | MERK | MERCK TBK                                      | 3    | 3    | 3    |
| 31 | SIDO | INDUSTRI JAMU DAN FARMASI SIDO MUNCUL TBK      | 3    | 3    | 3    |
| 32 | TSPC | TEMPO SCAN PACIFIC TBK                         | 1    | 1    | 1    |
| 33 | KINO | KINO INDONESIA TBK                             | 2    | 2    | 2    |
| 34 | MBTO | MARTINO BERTO TBK                              | 1    | 1    | 1    |
| 35 | MRAT | MUSTIKA RATU TBK                               | 2    | 3    | 2    |
| 36 | TCID | MANDOM INDONESIA TBK                           | 2    | 2    | 2    |
| 37 | UNVR | UNILEVER INDONESIA TBK                         | 3    | 3    | 3    |
| 38 | CINT | CHITOSE INTERNASIONAL TBK                      | 3    | 3    | 3    |
| 39 | KICI | KEDAUNG INDAH CAN TBK                          | 1    | 1    | 1    |

|    |      |   |   |   |   |
|----|------|---|---|---|---|
| 40 | WOOD | INTEGRA INDOCABINET TBK                         | 2 | 2 | 2 |
| 41 | ACES | ACE HARDWARE INDONESIA TBK                      | 2 | 2 | 2 |
| 42 | AMRT | SUMBER ALFARIA TRIJAYA TBK                      | 3 | 3 | 3 |
| 43 | CSAP | CATUR SENTOSA ADIPRANA TBK                      | 2 | 2 | 2 |
| 44 | DAYA | DUTA INTIDAYA TBK                               | 1 | 1 | 1 |
| 45 | HERO | HERO SUPERMARKET TBK                            | 2 | 2 | 2 |
| 46 | KOIN | KOKOH INTI AREBAMA TBK                          | 2 | 2 | 2 |
| 47 | LPPF | MATAHARI DEPARTEMENT STORE TBK                  | 2 | 2 | 2 |
| 48 | MAPI | MITRA ADIPERKASA TBK                            | 1 | 1 | 1 |
| 49 | MCAS | M CASH INTEGRASI TBK                            | 2 | 2 | 2 |
| 50 | MIDI | MIDI UNTAMA INDONESIA TBK                       | 2 | 2 | 2 |
| 51 | MKNT | MITRA KOMUNIKASI NUSANTARA TBK                  | 3 | 3 | 3 |
| 52 | MPPA | MATAHARI PUTRA PRIMA TBK                        | 3 | 3 | 3 |
| 53 | RALS | RAMAYANA LESTARI SENTOSA TBK                    | 2 | 2 | 2 |
| 54 | RANC | SUPRA BOGA LESTARI TBK                          | 2 | 2 | 2 |
| 55 | SONA | SONA TOPAS TOURISM INDUSTRY TBK                 | 1 | 1 | 1 |
| 56 | AKRA | AKR CORPORINDO TBK                              | 3 | 3 | 3 |
| 57 | APII | ARITA PRIMA INDONESIA TBK                       | 2 | 2 | 2 |
| 58 | BMSR | BINTANG MITRA SEMESTARAYA TBK                   | 1 | 1 | 1 |
| 59 | BOGA | BINTANG OTO GLOBAL TBK                          | 2 | 2 | 2 |
| 60 | CARS | INDUSTRI DAN PERDAGANGAN<br>BINTRACO DHARMA TBK | 3 | 3 | 3 |
| 61 | CLPI | COLORPAK INDONESIA TBK                          | 2 | 2 | 2 |
| 62 | DPUM | DUA PUTRA UTAMA MAKMUR TBK                      | 3 | 3 | 3 |
| 63 | DWGL | DWI GUNA LAKSANA TBK                            | 3 | 3 | 3 |
| 64 | EPMT | ENSEVAL PUTERA MEGATRADING TBK                  | 2 | 2 | 2 |
| 65 | FISH | FKS MULTI AGRO TBK                              | 1 | 1 | 1 |
| 66 | HADE | HIMALAYA ENERGI PERKASA TBK                     | 2 | 2 | 2 |
| 67 | INTA | INTRACO PENTA TBK                               | 3 | 3 | 3 |
| 68 | INTD | INTER DELTA TBK                                 | 1 | 1 | 1 |
| 69 | KOBX | KOBEXINDO TRACTORS TBK                          | 2 | 2 | 2 |
| 70 | KONI | PERDANA BANGUN PUSAKA TBK                       | 1 | 1 | 1 |
| 71 | LTLS | LAUTAN LUAS TBK                                 | 3 | 3 | 3 |
| 72 | MICE | MULTI INDOCITRA TBK                             | 2 | 2 | 2 |
| 73 | MPMX | MITRA PINASTHIKA MUSTIKA TBK                    | 2 | 2 | 2 |
| 74 | OKAS | ANCORA INDONESIA RESOURCES TBK                  | 3 | 3 | 3 |
| 75 | SDPC | MILLENNIUM PHARMACON<br>INTERNATIONAL TBK       | 2 | 2 | 2 |
| 76 | TGKA | TIGARAKSA SATRIA TBK                            | 2 | 2 | 2 |
| 77 | TURI | TUNAS RIDEAN TBK                                | 3 | 3 | 3 |
| 78 | UNTR | UNITED TRACTORS TBK                             | 3 | 3 | 3 |
| 79 | WAPO | WAHANA PRONATURAL TBK                           | 2 | 2 | 2 |
| 80 | WICO | WICAKSANA OVERSEAS INTERNATIONAL<br>TBK         | 2 | 2 | 2 |
| 81 | ZBRA | ZEBRA NUSANTARA TBK                             | 0 | 0 | 0 |

### Lampiran III Hasil Perhitungan Komite Audit

| NO | KODE | KETERANGAN                                     | 2017 | 2018 | 2019 |
|----|------|--|------|------|------|
| 1  | ADES | AKASHA WIRA INTERNATIONAL TBK                  | 3    | 3    | 3    |
| 2  | AISA | TIGA PILAR SEJAHTERA FOOD TBK                  | 4    | 4    | 4    |
| 3  | ALTO | TRI BANYAN TIRTA TBK                           | 3    | 3    | 3    |
| 4  | BTEK | BUMI TEKNOKULTURA UNGGUL TBK                   | 3    | 3    | 3    |
| 5  | BUDI | BUDI STRACH & SWEETNER TBK                     | 3    | 3    | 3    |
| 6  | CAMP | CAMPINA ICE CREAM INDUSTRY TBK                 | 3    | 3    | 3    |
| 7  | CEKA | WILMAR INTERFOOD NUSANTARA TBK                 | 3    | 3    | 3    |
| 8  | CLEO | SARIGUNA PRIMATIRTA TBK                        | 3    | 3    | 3    |
| 9  | DTLA | DELTA DJAKARTA TBK                             | 3    | 3    | 3    |
| 10 | HOKI | BUYUNG PUTRA SEMBADA TBK                       | 3    | 3    | 3    |
| 11 | ICBP | INDOFOOD CBP SUKSES MAKMUR TBK                 | 3    | 3    | 3    |
| 12 | IIKP | INTI AGRI RESOURCES TBK                        | 3    | 3    | 3    |
| 13 | INDF | INDOFOOD SUKSES MAKMUR TBK                     | 3    | 3    | 3    |
| 14 | MGNA | MAGNA INVESTAMA MANDIRI TBK                    | 3    | 3    | 3    |
| 15 | MLBI | MULTI BINTANG INDONESIA TBK                    | 3    | 3    | 3    |
| 16 | MYOR | MAYORA INDAH TBK                               | 3    | 3    | 3    |
| 17 | PCAR | PRIMA CAKRAWALA ABADI TBK                      | 3    | 3    | 3    |
| 18 | PSDN | PRASIDHA ANEKA NIAGA TBK                       | 3    | 3    | 3    |
| 19 | ROTI | NIPPON INDOSARI CORPINDO TBK                   | 3    | 3    | 3    |
| 20 | STTP | SIANTAR TOP TBK                                | 3    | 3    | 3    |
| 21 | ULTJ | ULTRA JAYA MILK INDUSTRY & TRADING COMPANY TBK | 3    | 3    | 3    |
| 22 | GGRM | GUDANG GARAM TBK                               | 3    | 3    | 3    |
| 23 | HMSP | H.M SAMPOERNA TBK                              | 3    | 3    | 3    |
| 24 | RMBA | BENTOEL INTERNASIONAL INVESTAMA TBK            | 3    | 3    | 3    |
| 25 | WIIM | WISMILAK INTI MAKMUR TBK                       | 3    | 3    | 3    |
| 26 | DVLA | DARYA-VARIA LABOTARIA TBK                      | 3    | 3    | 3    |
| 27 | INAF | INDOFARMA TBK                                  | 3    | 3    | 3    |
| 28 | KAEF | KIMIA FARMA TBK                                | 4    | 4    | 4    |
| 29 | KLBF | KALBE FARMA TBK                                | 3    | 3    | 3    |
| 30 | MERK | MERCK TBK                                      | 3    | 3    | 3    |
| 31 | SIDO | INDUSTRI JAMU DAN FARMASI SIDO MUNCUL TBK      | 3    | 3    | 3    |
| 32 | TSPC | TEMPO SCAN PACIFIC TBK                         | 3    | 3    | 3    |
| 33 | KINO | KINO INDONESIA TBK                             | 3    | 3    | 3    |
| 34 | MBTO | MARTINO BERTO TBK                              | 2    | 2    | 2    |
| 35 | MRAT | MUSTIKA RATU TBK                               | 2    | 2    | 2    |
| 36 | TCID | MANDOM INDONESIA TBK                           | 3    | 3    | 3    |
| 37 | UNVR | UNILEVER INDONESIA TBK                         | 3    | 3    | 3    |
| 38 | CINT | CHITOSE INTERNASIONAL TBK                      | 3    | 3    | 3    |
| 39 | KICI | KEDAUNG INDAH CAN TBK                          | 3    | 3    | 3    |

|    |      |   |   |   |   |
|----|------|---|---|---|---|
| 40 | WOOD | INTEGRA INDOCABINET TBK                         | 3 | 3 | 3 |
| 41 | ACES | ACE HARDWARE INDONESIA TBK                      | 3 | 3 | 3 |
| 42 | AMRT | SUMBER ALFARIA TRIJAYA TBK                      | 3 | 3 | 3 |
| 43 | CSAP | CATUR SENTOSA ADIPRANA TBK                      | 3 | 3 | 3 |
| 44 | DAYA | DUTA INTIDAYA TBK                               | 3 | 3 | 3 |
| 45 | HERO | HERO SUPERMARKET TBK                            | 3 | 3 | 3 |
| 46 | KOIN | KOKOH INTI AREBAMA TBK                          | 3 | 3 | 3 |
| 47 | LPPF | MATAHARI DEPARTEMENT STORE TBK                  | 3 | 3 | 3 |
| 48 | MAPI | MITRA ADIPERKASA TBK                            | 3 | 3 | 3 |
| 49 | MCAS | M CASH INTEGRASI TBK                            | 3 | 3 | 3 |
| 50 | MIDI | MIDI UNTAMA INDONESIA TBK                       | 3 | 3 | 3 |
| 51 | MKNT | MITRA KOMUNIKASI NUSANTARA TBK                  | 3 | 3 | 3 |
| 52 | MPPA | MATAHARI PUTRA PRIMA TBK                        | 3 | 3 | 3 |
| 53 | RALS | RAMAYANA LESTARI SENTOSA TBK                    | 3 | 3 | 3 |
| 54 | RANC | SUPRA BOGA LESTARI TBK                          | 3 | 3 | 3 |
| 55 | SONA | SONA TOPAS TOURISM INDUSTRY TBK                 | 3 | 3 | 3 |
| 56 | AKRA | AKR CORPORINDO TBK                              | 3 | 3 | 3 |
| 57 | APII | ARITA PRIMA INDONESIA TBK                       | 3 | 3 | 3 |
| 58 | BMSR | BINTANG MITRA SEMESTARAYA TBK                   | 3 | 3 | 3 |
| 59 | BOGA | BINTANG OTO GLOBAL TBK                          | 2 | 2 | 2 |
| 60 | CARS | INDUSTRI DAN PERDAGANGAN<br>BINTRACO DHARMA TBK | 3 | 3 | 3 |
| 61 | CLPI | COLORPAK INDONESIA TBK                          | 3 | 3 | 3 |
| 62 | DPUM | DUA PUTRA UTAMA MAKMUR TBK                      | 3 | 3 | 3 |
| 63 | DWGL | DWI GUNA LAKSANA TBK                            | 3 | 3 | 3 |
| 64 | EPMT | ENSEVAL PUTERA MEGATRADING TBK                  | 3 | 3 | 3 |
| 65 | FISH | FKS MULTI AGRO TBK                              | 3 | 3 | 3 |
| 66 | HADE | HIMALAYA ENERGI PERKASA TBK                     | 3 | 3 | 3 |
| 67 | INTA | INTRACO PENTA TBK                               | 3 | 3 | 3 |
| 68 | INTD | INTER DELTA TBK                                 | 3 | 3 | 3 |
| 69 | KOBX | KOBEXINDO TRACTORS TBK                          | 3 | 3 | 3 |
| 70 | KONI | PERDANA BANGUN PUSAKA TBK                       | 3 | 3 | 3 |
| 71 | LTLS | LAUTAN LUAS TBK                                 | 3 | 3 | 3 |
| 72 | MICE | MULTI INDOCITRA TBK                             | 3 | 3 | 3 |
| 73 | MPMX | MITRA PINASTHIKA MUSTIKA TBK                    | 3 | 3 | 3 |
| 74 | OKAS | ANCORA INDONESIA RESOURCES TBK                  | 3 | 3 | 3 |
| 75 | SDPC | MILLENNIUM PHARMACON<br>INTERNATIONAL TBK       | 3 | 3 | 3 |
| 76 | TGKA | TIGARAKSA SATRIA TBK                            | 4 | 4 | 4 |
| 77 | TURI | TUNAS RIDEAN TBK                                | 3 | 3 | 3 |
| 78 | UNTR | UNITED TRACTORS TBK                             | 3 | 3 | 3 |
| 79 | WAPO | WAHANA PRONATURAL TBK                           | 3 | 3 | 3 |
| 80 | WICO | WICAKSANA OVERSEAS<br>INTERNATIONAL TBK         | 3 | 3 | 3 |
| 81 | ZBRA | ZEBRA NUSANTARA TBK                             | 3 | 3 | 3 |

**Lampiran IV Hasil Perhitungan *Fraud***

| NO | KODE | KETERANGAN                                     | 2017 | 2018 | 2019      |
|----|------|--|------|------|-----------|
| 1  | ADES | AKASHA WIRA INTERNATIONAL TBK                  | -2,7 | -2,7 | -2,8      |
| 2  | AISA | TIGA PILAR SEJAHTERA FOOD TBK                  | -2,6 | -3,3 | 0,8       |
| 3  | ALTO | TRI BANYAN TIRTA TBK                           | -2,6 | -2,4 | -2,8      |
| 4  | BTEK | BUMI TEKNOKULTURA UNGGUL TBK                   | -2,2 | -3,2 | -1,7      |
| 5  | BUDI | BUDI STRACH & SWEETNER TBK                     | -2,0 | -1,9 | -2,5      |
| 6  | CAMP | CAMPINA ICE CREAM INDUSTRY TBK                 | -2,2 | -2,2 | -2,8      |
| 7  | CEKA | WILMAR INTERFOOD NUSANTARA TBK                 | -2,0 | -3,0 | -3,1      |
| 8  | CLEO | SARIGUNA PRIMATIRTA TBK                        | -1,8 | -2,3 | -2,5      |
| 9  | DTLA | DELTA DJAKARTA TBK                             | -2,5 | -2,1 | -1,7      |
| 10 | HOKI | BUYUNG PUTRA SEMBADA TBK                       | 0,0  | -1,8 | -1,7      |
| 11 | ICBP | INDOFOOD CBP SUKSES MAKMUR TBK                 | -2,4 | -2,3 | -2,2      |
| 12 | IIKP | INTI AGRI RESOURCES TBK                        | -3,5 | -3,4 | -1,9      |
| 13 | INDF | INDOFOOD SUKSES MAKMUR TBK                     | -2,3 | -2,4 | -2,6      |
| 14 | MGNA | MAGNA INVESTAMA MANDIRI TBK                    | 2,8  | -1,6 | -<br>11,6 |
| 15 | MLBI | MULTI BINTANG INDONESIA TBK                    | -0,6 | -1,7 | -1,4      |
| 16 | MYOR | MAYORA INDAH TBK                               | -1,9 | -1,5 | -2,0      |
| 17 | PCAR | PRIMA CAKRAWALA ABADI TBK                      | -1,7 | -1,9 | -2,1      |
| 18 | PSDN | PRASIDHA ANEKA NIAGA TBK                       | -1,2 | -2,3 | -3,2      |
| 19 | ROTI | NIPPON INDOSARI CORPINDO TBK                   | -2,3 | -2,2 | -2,5      |
| 20 | STTP | SIANTAR TOP TBK                                | -2,4 | -2,2 | -1,7      |
| 21 | ULTJ | ULTRA JAYA MILK INDUSTRY & TRADING COMPANY TBK | -2,6 | -1,3 | -2,3      |
| 22 | GGRM | GUDANG GARAM TBK                               | -1,4 | -2,7 | -2,2      |
| 23 | HMSP | H.M SAMPOERNA TBK                              | -2,2 | -2,9 | -2,5      |
| 24 | RMBA | BENTOEL INTERNASIONAL INVESTAMA TBK            | -2,8 | -2,3 | -1,4      |
| 25 | WIIM | WISMILAK INTI MAKMUR TBK                       | -2,6 | -2,8 | -3,3      |
| 26 | DVLA | DARYA-VARIA LABOTARIA TBK                      | -2,5 | -1,5 | -2,1      |
| 27 | INAF | INDOFARMA TBK                                  | -3,1 | -2,4 | -2,0      |
| 28 | KAEF | KIMIA FARMA TBK                                | -2,0 | -2,6 | -1,3      |
| 29 | KLBF | KALBE FARMA TBK                                | -2,4 | -2,2 | -2,2      |
| 30 | MERK | MERCK TBK                                      | -1,8 | -2,8 | -0,5      |
| 31 | SIDO | INDUSTRI JAMU DAN FARMASI SIDO MUNCUL TBK      | -2,8 | -2,9 | -2,1      |
| 32 | TSPC | TEMPO SCAN PACIFIC TBK                         | -2,3 | -2,2 | -2,5      |
| 33 | KINO | KINO INDONESIA TBK                             | -2,7 | -2,3 | -1,6      |
| 34 | MBTO | MARTINO BERTO TBK                              | -2,3 | -3,7 | -3,1      |
| 35 | MRAT | MUSTIKA RATU TBK                               | -2,4 | -2,3 | -2,3      |
| 36 | TCID | MANDOM INDONESIA TBK                           | -2,4 | -2,5 | -2,0      |
| 37 | UNVR | UNILEVER INDONESIA TBK                         | -1,7 | -1,3 | -2,2      |
| 38 | CINT | CHITOSE INTERNASIONAL TBK                      | -2,6 | -2,3 | -2,2      |
| 39 | KICI | KEDAUNG INDAH CAN TBK                          | -2,6 | -2,6 | -2,8      |



|    |      |  |      |      |      |
|----|------|--|------|------|------|
| 40 | WOOD | INTEGRA INDOCABINET TBK                      | -1,6 | -0,5 | -1,3 |
| 41 | ACES | ACE HARDWARE INDONESIA TBK                   | -0,4 | -2,1 | -1,2 |
| 42 | AMRT | SUMBER ALFARIA TRIJAYA TBK                   | -2,9 | -3,5 | -3,4 |
| 43 | CSAP | CATUR SENTOSA ADIPRANA TBK                   | -2,1 | -2,2 | -2,3 |
| 44 | DAYA | DUTA INTIDAYA TBK                            | -1,8 | -2,1 | -1,6 |
| 45 | HERO | HERO SUPERMARKET TBK                         | -2,5 | -3,1 | -2,4 |
| 46 | KOIN | KOKOH INTI AREBAMA TBK                       | -2,1 | -2,3 | -2,5 |
| 47 | LPPF | MATAHARI DEPARTEMEN STORE TBK                | -1,4 | -3,0 | -3,0 |
| 48 | MAPI | MITRA ADIPERKASA TBK                         | -2,5 | -2,7 | -2,6 |
| 49 | MCAS | M CASH INTEGRASI TBK                         | 9,5  | 2,6  | -1,4 |
| 50 | MIDI | MIDI UNTAMA INDONESIA TBK                    | -1,3 | -1,0 | -1,2 |
| 51 | MKNT | MITRA KOMUNIKASI NUSANTARA TBK               | 17,1 | -1,7 | -2,9 |
| 52 | MPPA | MATAHARI PUTRA PRIMA TBK                     | -2,5 | -4,1 | -2,9 |
| 53 | RALS | RAMAYANA LESTARI SENTOSA TBK                 | -3,1 | -2,2 | -3,2 |
| 54 | RANC | SUPRA BOGA LESTARI TBK                       | -3,0 | -3,2 | -3,1 |
| 55 | SONA | SONA TOPAS TOURISM INDUSTRY TBK              | -2,8 | -1,8 | -2,5 |
| 56 | AKRA | AKR CORPORINDO TBK                           | -2,2 | -1,4 | -2,5 |
| 57 | APII | ARITA PRIMA INDONESIA TBK                    | -1,7 | -1,8 | -1,9 |
| 58 | BMSR | BINTANG MITRA SEMESTARAYA TBK                | -1,1 | -1,9 | -2,3 |
| 59 | BOGA | BINTANG OTO GLOBAL TBK                       | -2,3 | -2,5 | -2,3 |
| 60 | CARS | INDUSTRI DAN PERDAGANGAN BINTRACO DHARMA TBK | -1,0 | -2,0 | -3,0 |
| 61 | CLPI | COLORPAK INDONESIA TBK                       | -2,2 | -1,4 | -2,2 |
| 62 | DPUM | DUA PUTRA UTAMA MAKMUR TBK                   | -1,1 | -2,1 | -1,8 |
| 63 | DWGL | DWI GUNA LAKSANA TBK                         | -5,5 | -1,7 | -2,6 |
| 64 | EPMT | ENSEVAL PUTERA MEGATRADING TBK               | -1,8 | -1,8 | -2,1 |
| 65 | FISH | FKS MULTI AGRO TBK                           | -2,2 | -2,3 | -1,9 |
| 66 | HADE | HIMALAYA ENERGI PERKASA TBK                  | -4,7 | -1,7 | -3,1 |
| 67 | INTA | INTRACO PENTA TBK                            | -2,0 | -2,1 | -2,7 |
| 68 | INTD | INTER DELTA TBK                              | -2,2 | -1,7 | -2,2 |
| 69 | KOBX | KOBEXINDO TRACTORS TBK                       | -2,8 | -2,0 | -1,5 |
| 70 | KONI | PERDANA BANGUN PUSAKA TBK                    | -2,6 | -1,1 | -3,3 |
| 71 | LTLS | LAUTAN LUAS TBK                              | -2,1 | -1,9 | -1,9 |
| 72 | MICE | MULTI INDOCITRA TBK                          | -2,1 | -1,3 | -2,0 |
| 73 | MPMX | MITRA PINASTHIKA MUSTIKA TBK                 | -2,7 | -1,8 | -1,6 |
| 74 | OKAS | ANCORA INDONESIA RESOURCES TBK               | -2,0 | -2,3 | -2,1 |
| 75 | SDPC | MILLENNIUM PHARMA CON INTERNATIONAL TBK      | -1,0 | -1,9 | -1,8 |
| 76 | TGKA | TIGARAKSA SATRIA TBK                         | -2,9 | -1,4 | -2,8 |
| 77 | TURI | TUNAS RIDEAN TBK                             | -1,9 | -1,9 | -2,3 |
| 78 | UNTR | UNITED TRACTORS TBK                          | -2,2 | -2,1 | -2,2 |
| 79 | WAPO | WAHANA PRONATURAL TBK                        | -1,2 | -0,1 | -3,9 |
| 80 | WICO | WICAKSANA OVERSEAS INTERNATIONAL TBK         | -0,6 | -0,6 | -1,9 |
| 81 | ZBRA | ZEBRA NUSANTARA TBK                          | -1,9 | -2,0 | -3,9 |

## Lampiran V Hasil Pengolahan Data SPSS

### Hasil Uji Statistik Deskriptif

| Descriptive Statistics |     |         |         |        |                |
|------------------------|-----|---------|---------|--------|----------------|
|                        | N   | Minimum | Maximum | Mean   | Std. Deviation |
| SQRT_Y                 | 191 | .00     | 1.58    | 1.0805 | .27363         |
| SQRT_X1                | 191 | .50     | .77     | .6206  | .06088         |
| SQRT_X2                | 191 | 1.00    | 2.00    | 1.4424 | .29556         |
| SQRT_Z                 | 191 | 1.41    | 2.00    | 1.7288 | .07732         |
| Valid N (listwise)     | 191 |         |         |        |                |

Sumber: *Output IBM SPSS 16*, Data diolah (2021)

### Hasil Uji Normalitas Metode *Kolmogorof-Smirnov*

| One-Sample Kolmogorov-Smirnov Test |                |                         |
|------------------------------------|----------------|-------------------------|
|                                    |                | Unstandardized Residual |
| N                                  |                | 191                     |
| Normal Parameters <sup>a</sup>     | Mean           | .0000000                |
|                                    | Std. Deviation | .27238787               |
| Most Extreme Differences           | Absolute       | .092                    |
|                                    | Positive       | .044                    |
|                                    | Negative       | -.092                   |
| Kolmogorov-Smirnov Z               |                | 1.265                   |
| Asymp. Sig. (2-tailed)             |                | .081                    |

a. Test distribution is Normal.

Sumber: *Output IBM SPSS 16*, Data diolah (2021)

## Hasil Uji Multikolinearitas

**Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|       |            | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1     | (Constant) | .938                        | .464       |                           | 2.022  | .045 |                         |       |
|       | SQRT_X1    | -.398                       | .341       | -.089                     | -1.168 | .244 | .920                    | 1.087 |
|       | SQRT_X2    | .020                        | .067       | .022                      | .295   | .768 | .998                    | 1.002 |
|       | SQRT_Z     | .209                        | .268       | .059                      | .777   | .438 | .921                    | 1.085 |

a. Dependent Variable: SQRT\_Y

Sumber: *Output IBM SPSS 16, Data diolah (2021)*

## Hasil Uji Heterokedastisitas

**Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | .007                        | .308       |                           | .024  | .981 |
|       | SQRT_X1    | -.162                       | .226       | -.055                     | -.719 | .473 |
|       | SQRT_X2    | -.017                       | .045       | -.028                     | -.382 | .703 |
|       | SQRT_Z     | .186                        | .178       | .079                      | 1.044 | .298 |

a. Dependent Variable: Abs\_2

Sumber: *Output IBM SPSS 16, Data diolah (2021)*

## Hasil Autokorelasi

Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .086 <sup>a</sup> | .007     | -.008             | .18199                     | 2.036         |

N= 4 K= 191 D1= 1,7206 Du= 1,8061 4-du= 2,1939

1,8061 < 2,036 < 2,1939

Sumber: *Output IBM SPSS 16, Data diolah (2021)*

## Analisis Regresi Berganda

Coefficients<sup>a</sup>

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | 1.252                       | .229       |                           | 5.457 | .000 |
|       | SQRT_X1    | -.324                       | .327       | -.072                     | -.991 | .323 |
|       | SQRT_X2    | .021                        | .067       | .022                      | .306  | .760 |

a. Dependent Variable: SQRT\_Y

Sumber: *Output IBM SPSS 16, Data diolah (2021)*

## Analisis Regresi Moderasi

1. Komite Audit Memoderasi Ketidakefektifan Pengawasan Terhadap Kecurangan Laporan Keuangan

**Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | 1.313                       | .211       |                           | 6.212 | .000 |
|       | SQRT_X1    | -.753                       | .899       | -.168                     | -.838 | .403 |
|       | SQRT_X1Z   | .219                        | .432       | .102                      | .508  | .612 |

a. Dependent Variable: SQRT\_Y

Sumber: *Output IBM SPSS 16, Data diolah (2021)*

2. Komite Audit Memoderasi Arogansi Terhadap Kecurangan Laporan Keuangan

**Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | 1.047                       | .099       |                           | 10.550 | .000 |
|       | SQRT_X2    | -.166                       | .312       | -.179                     | -.532  | .595 |
|       | SQRT_X2Z   | .109                        | .176       | .209                      | .622   | .535 |

a. Dependent Variable: SQRT\_Y

Sumber: *Output IBM SPSS 16, Data diolah (2021)*

## Hasil Uji T

| t     | Sig. |
|-------|------|
| 5.457 | .000 |
| -.991 | .323 |
| .306  | .760 |

Nilai Ttabel

1,972 (df 188 = n – k = 191 – 3 = 188)

Sumber: *Output IBM SPSS 16, Data diolah (2021)*

## Hasil Uji F

| Model |            | Sum of Squares | df  | Mean Square | F    | Sig.              |
|-------|------------|----------------|-----|-------------|------|-------------------|
| 1     | Regression | .083           | 2   | .041        | .551 | .577 <sup>a</sup> |
|       | Residual   | 14.143         | 188 | .075        |      |                   |
|       | Total      | 14.226         | 190 |             |      |                   |

Sumber: *Output IBM SPSS 16, Data diolah (2021)*

Nilai hasil dari Ftabel sebesar F tabel 2,65

## Hasil Uji R2

| R Square | Adjusted R Square | Std. Error of the Estimate |
|----------|-------------------|----------------------------|
| .009     | -.007             | .27456                     |

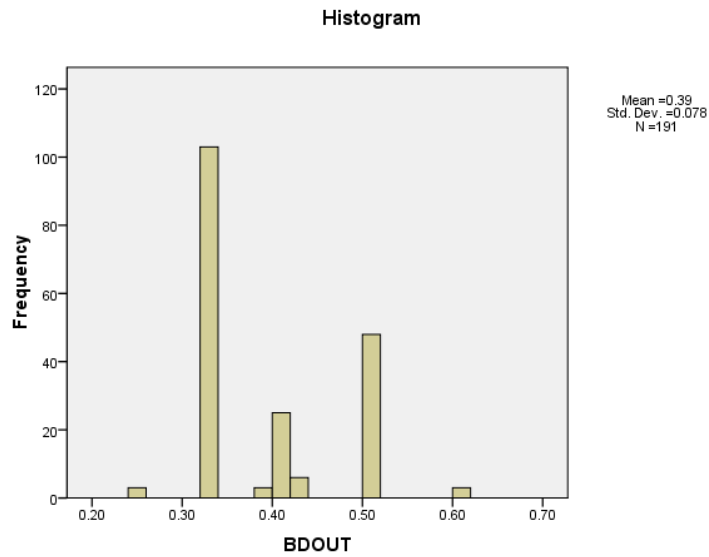
Sumber: *Output IBM SPSS 16, Data diolah (2021)*

## Distribusi Frekuensi Masing-masing Sampel

1. Frekuensi Sampel Ketidakefektifan Pengawasan

### BDOUT

|            | Frequency |
|------------|-----------|
| Valid 0.25 | 3         |
| 0.33       | 103       |
| 0.38       | 3         |
| 0.4        | 25        |
| 0.43       | 6         |
| 0.5        | 48        |
| 0.6        | 3         |
| Total      | 191       |

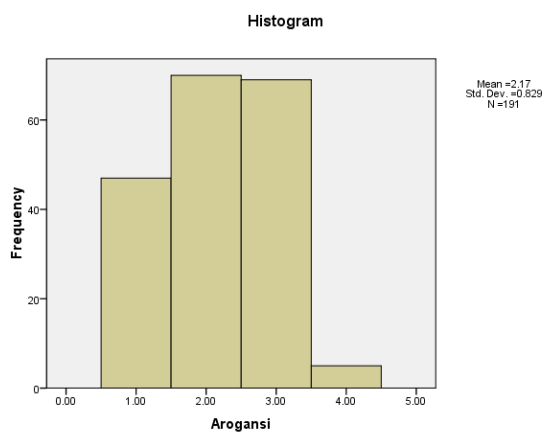


Sumber: *Output IBM SPSS 16*, Data diolah (2021)

## 2. Frekuensi Sampel Arogansi

**Arogansi**

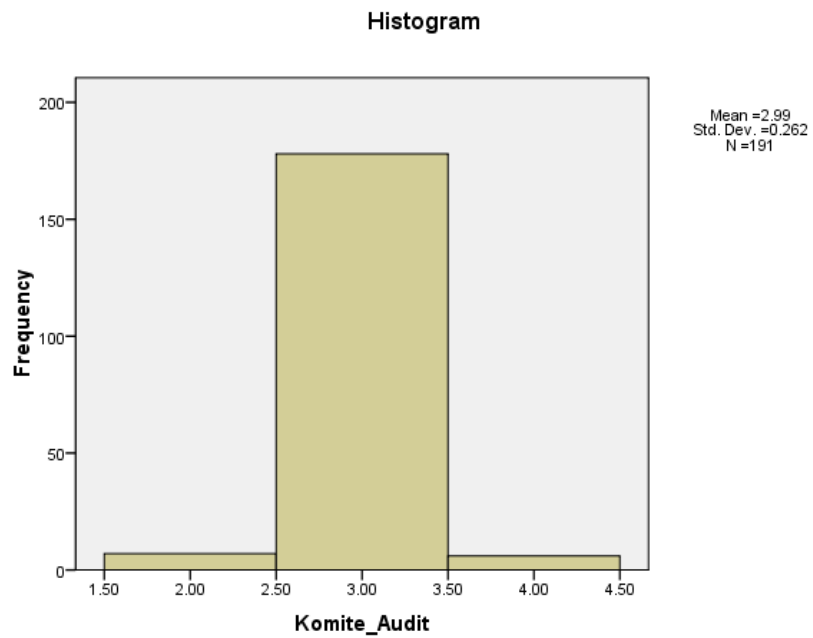
|       |       | Frequency |
|-------|-------|-----------|
| Valid | 1     | 47        |
|       | 2     | 70        |
|       | 3     | 69        |
|       | 4     | 5         |
|       | Total | 191       |



Sumber: *Output IBM SPSS 16*, Data diolah (2021)

### 3. Frekuensi Sampel Komite Audit

| Komite_Audit |       | Frequency |
|--------------|-------|-----------|
| Valid        | 2     | 7         |
|              | 3     | 178       |
|              | 4     | 6         |
|              | Total | 191       |



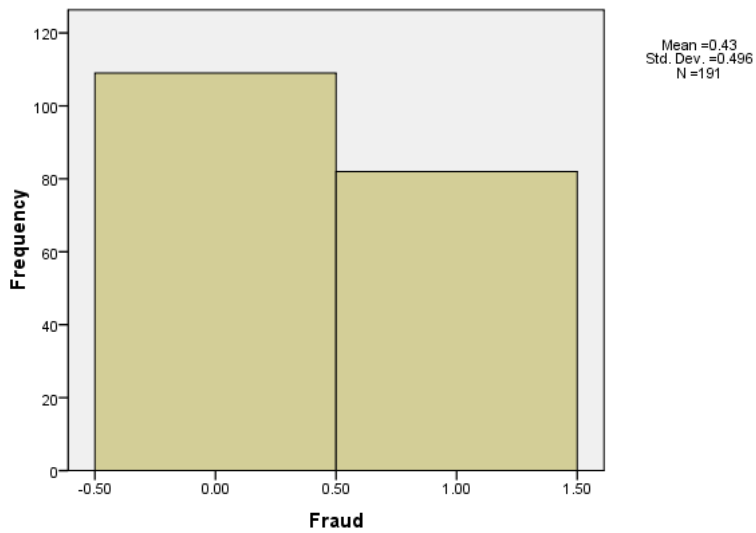
Sumber: *Output IBM SPSS 16, Data diolah (2021)*



#### 4. Frekuensi Sampel *Fraud*

| Fraud |       | Frequency |
|-------|-------|-----------|
| Valid | 0     | 109       |
|       | 1     | 82        |
|       | Total | 191       |

Histogram



Sumber: *Output IBM SPSS 16, Data diolah (2021)*

**Catatan:**

0 = Tidak Terindikasi Kecurangan

1 = Terindikasi terjadi kecurangan

## Lampiran VI

### LEMBAR KONSULTASI BIMBINGAN SKRIPSI MAHASISWA

| Hari/Tanggal     | Pokok Pembahasan  | Paraf Pembimbing |
|------------------|---|------------------|
| 09 Oktober 2020  | Revisi BAB I & BAB II <ul style="list-style-type: none"><li>- Tambahkan isu lagi di latar belakang</li><li>- Tambahkan GAP penelitian sebelumnya</li><li>- Rubah kalimat untuk rumusan masalah</li><li>- Perjelas lagi identifikasi masalah</li><li>- Tambahkan referensi penelitian sebelumnya</li></ul>   |                  |
| 20 November 2020 | Revisi BAB I <ul style="list-style-type: none"><li>- Hilangkan kata sambung diawal kalimat</li></ul>  |                  |
| 28 Desember 2020 | Revisi BAB II <ul style="list-style-type: none"><li>- Tambahkan lagi referensi penelitian sebelumnya</li></ul>  |                  |
| 09 Januari 2021  | Revisi BAB I, BAB II dan BAB III <ul style="list-style-type: none"><li>- Hapus kalimat pertama di latar belakang</li><li>- Pastikan ini <i>triangle fraud</i> atau <i>pentagon fraud</i></li><li>- Teori Keagenan ganti dengan Teori <i>crowe fraud pentagon</i></li><li>- Ubah kalimat hipotesis</li><li>- Rumus dimasukkan juga di BAB II</li><li>- Hipotesis diceritakan terlebih dahulu</li><li>- Jenis penelitian katanya terbalik</li><li>- Ganti rumus untuk mencari nilai fraud</li><li>- Tambahkan lagi objek penelitian</li></ul> |                  |
| 07 Februari 2021 | Revisi BAB I, BAB II, BAB III, BAB IV dan BAB V <ul style="list-style-type: none"><li>- Abstrak baik Indonesia dan Inggris cukup 1 spasi</li><li>- Kata “dalam” pada alinea hapus</li><li>- Ubah kalimat rumusan masalah no 3 dan no 4</li><li>- Tujuan penelitian no 3 dan no 4 sesuaikan dengan rumusan masalah nomer 3 dan 4</li><li>- Simpulan no 3 dan 4 sesuaikan dengan hipotesis</li><li>- Saran no 3 dan 4 sesuaikan dengan simpulan no 3 dan 4</li></ul>  |                  |

Jakarta....

Pembimbing

(Drs. Haryanto, Ak., MM., CA)

## Lampiran VII

### DAFTAR RIWAYAT HIDUP



#### Data Pribadi

Nama : Iqrar Birullah Nandang  
Tempat Tanggal Lahir : Bandung, 24 Februari 1997  
Jenis Klamin : Laki-laki  
Agama : Islam  
Kewarganegaraan : Indonesia  
Status : Belum Menikah  
Alamat : Kp. Cikiray Girang RT03/RW12 Des. Nanggaleng  
Kec. Cipeundeuy Kab. Bandung Barat  
No HP : 083829403434  
Email : [iqrarbirullah@gmail.com](mailto:iqrarbirullah@gmail.com)

#### Riwayat Pendidikan

2003 – 2009: SDN 2 NANGGELENG  
2009 – 2012: SMP N 2 CIPEUNDEUY  
2012 – 2015: SMA N 1 CIPEUNDEUY  
2015 – 2018: POLITEKNIK PRAKTISI BANDUNG  
2018 – 2020: UNIVERSITAS DARMA PERSADA

### **Seminar Yang Pernah Diikuti**

- Seminar “The Importance of Preparing Financial Technology in Era 4.0”
- Seminar Audit Forensik “Peran Audit Forensik dalam Mengungkapkan Kecurangan Laporan Keuangan
- Webinar “Isu-Isu Terkini dalam Penulisan Skripsi
- Seminar “Digital Marketing Saatnya UMKM Online”
- Seminar Nasional Perpajakan 2017 “Strategi Pemeriksaan dan Tindakan Pasca Tax Amnesty”
- Seminar Perpajakan Nasional “Penanganan Sengketa Pajak Dalam Tahun Penegakan Hukum Pajak 2016”
- Seminar Perpajakan Nasional “Modernisasi Dan Kebijakan Perpajakan”
- Sertifikat Latihan Kepemimpinan Mahasiswa, Dodik Bela Negara Lembang
- Sertifikat Workshop Pengisian E-Billing dan E-Filling
- Sertifikat Paper.ID
- Sertifikat TOPIK I
- Sertifikat TOEFL

