

No	Kode Emiten	Nama Perusahaan	Tahun	Sales (Net)	Depr. Expense	COGS	SGA Expense	CFO	Net Income	M-Score
11	CARE	PT Metro Healthcare Indonesia Tbk	2021	290.934.356.126	55.920.385.860	145.000.436.678	131.835.962.281	47.129.089.642	6.173.624.777	-3,628
12	HEAL	PT Medikaloka Hermina Tbk.		5.820.123.000.000	411.987.000.000	2.924.631.000.000	1.257.959.000.000	1.856.336.000.000	1.299.774.000.000	-2,628
13	KLBF	PT Kalbe Farma Tbk.		26.261.194.512.313	427.682.776.884	14.977.410.271.049	5.549.652.127.459	2.825.946.276.086	3.232.007.683.281	-2,236
14	MIKA	PT Mitra Keluarga Karyasehat Tbk.		4.352.868.253.731	198.514.083.195	2.091.512.953.403	665.178.160.729	2.089.515.437.267	1.361.523.557.333	-3,359
15	PYFA	PT Pyridam Farma Tbk.		630.530.235.961	59.893.004.554	385.949.260.966	219.976.719.756	39.586.425.851	5.478.952.440	-1,816
16	SAME	PT Sarana Meditama Metropolitan Tbk.		1.271.584.061.675	327.945.706.149	729.018.194.346	357.396.191.533	253.740.257.574	136.457.200.742	-1,831
17	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		4.020.980.000.000	92.157.000.000	1.734.948.000.000	726.004.000.000	1.199.317.000.000	1.260.898.000.000	-2,373
18	SILO	PT Siloam International Hospitals Tbk		9.381.891.000.000	853.338.000.000	5.764.949.000.000	2.418.380.000.000	2.033.133.000.000	700.184.000.000	-3,235
19	SOHO	PT Soho Global Health Tbk.		7.076.164.000.000	33.573.000.000	5.506.811.000.000	888.651.000.000	615.123.000.000	551.091.000.000	-2,697
20	SRAJ	PT Sejahtera Anugrahjaya Tbk.		1.924.453.140.978	145.901.127.534	1.219.420.404.326	478.548.267.031	336.786.662.790	165.604.046.574	-2,575

No	Kode Emiten	Nama Perusahaan	Tahun	Acc. Rec. Net	Current Assets	Current Liabilities	Total Assets	PPE Net	Long Term Debt
21	CARE	PT Metro Healthcare Indonesia Tbk	2022	19.493.922.195	881.622.483.502	213.002.320.748	4.234.621.132.412	3.337.354.211.724	814.727.009.142
22	HEAL	PT Medikaloka Hermina Tbk.		798.271.000.000	1.790.662.000.000	1.710.040.000.000	7.591.485.000.000	5.109.549.000.000	1.160.854.000.000
23	KLBF	PT Kalbe Farma Tbk.		4.613.623.001.325	16.710.229.570.163	4.431.038.459.634	27.241.313.025.674	7.956.585.670.346	287.030.831.500
24	MIKA	PT Mitra Keluarga Karyasehat Tbk.		429.620.177.448	2.494.375.771.164	652.611.767.658	6.918.090.957.193	3.429.720.635.378	0
25	PYFA	PT Pyridam Farma Tbk.		148.947.620.771	540.992.487.118	297.388.368.548	1.520.568.653.644	833.453.284.585	742.023.899.452
26	SAME	PT Sarana Meditama Metropolitan Tbk.		172.424.255.602	557.972.718.936	362.960.920.830	5.140.003.882.433	3.573.914.914.812	644.187.893.217
27	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		686.662.000.000	2.194.242.000.000	541.048.000.000	4.081.442.000.000	1.610.837.000.000	0
28	SILO	PT Siloam International Hospitals Tbk		1.179.422.000.000	2.686.552.000.000	2.177.686.000.000	9.665.602.000.000	5.818.201.000.000	0
29	SOHO	PT Soho Global Health Tbk.		1.211.152.000.000	3.873.438.000.000	1.898.934.000.000	4.474.599.000.000	38.350.000.000	0
30	SRAJ	PT Sejahtera Anugrahjaya Tbk.		242.981.358.318	1.445.613.598.592	2.602.765.426.046	5.749.599.247.752	3.607.142.163.990	1.162.450.722.778

No	Kode Emiten	Nama Perusahaan	Tahun	Sales (Net)	Depr. Expense	COGS	SGA Expense	CFO	Net Income	M-Score
21	CARE	PT Metro Healthcare Indonesia Tbk	2022	233.970.724.609	9.046.478.129	137.738.459.043	156.823.647.433	-48.836.369.112	-93.604.422.306	-3,178
22	HEAL	PT Medikaloka Hermina Tbk.		4.901.810.000.000	2.208.901.000.000	3.193.422.000.000	1.192.032.000.000	867.738.000.000	867.738.000.000	-2,691
23	KLBF	PT Kalbe Farma Tbk.		28.933.502.646.719	723.901.829.983	17.229.436.210.443	5.748.946.356.470	1.271.888.674.258	3.450.083.412.291	-1,752
24	MIKA	PT Mitra Keluarga Karyasehat Tbk.		4.048.932.635.364	212.866.232.255	1.971.909.558.075	792.729.732.028	1.134.501.095.473	1.093.963.788.155	-1,814
25	PYFA	PT Pyridam Farma Tbk.		715.425.027.099	235.719.919.370	464.580.400.643	286.433.306.197	5.483.384.797	275.472.011.358	-1,266
26	SAME	PT Sarana Meditama Metropolitan Tbk.		1.393.542.157.498	187.484.557.480	916.611.668.045	447.334.339.458	161.419.397.294	9.582.695.037	-2,627
27	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		3.865.523.000.000	92.421.000.000	1.702.910.000.000	787.910.000.000	1.107.137.000.000	1.104.714.000.000	-2,390
28	SILO	PT Siloam International Hospitals Tbk		9.518.012.000.000	865.004.000.000	5.984.623.000.000	2.345.044.000.000	1.688.273.000.000	710.381.000.000	-2,883
29	SOHO	PT Soho Global Health Tbk.		7.290.121.000.000	31.439.000.000	5.951.730.000.000	874.613.000.000	368.904.000.000	357.015.000.000	-2,221
30	SRAJ	PT Sejahtera Anugrahjaya Tbk.		1.934.163.680.964	196.189.245.624	1.377.109.387.379	526.040.503.861	210.474.822.261	-44.187.230.723	-2,633

No	Kode Emiten	Nama Perusahaan	Tahun	Acc. Rec. Net	Current Assets	Current Liabilities	Total Assets	PPE Net	Long Term Debt
31	CARE	PT Metro Healthcare Indonesia Tbk	2023	29.762.970.115	794.519.472.582	903.647.240.409	4.137.006.257.713	3.330.399.614.118	135.635.009.303
32	HEAL	PT Medikaloka Hermina Tbk.		856.414.000.000	1.950.096.000.000	1.552.829.000.000	8.802.651.000.000	5.873.984.000.000	2.000.842.000.000
33	KLBF	PT Kalbe Farma Tbk.		4.651.970.696.489	15.917.724.100.860	3.243.168.544.925	27.057.568.182.323	7.978.027.474.025	298.336.872.439
34	MIKA	PT Mitra Keluarga Karyasehat Tbk.		690.122.728.521	2.762.225.311.075	556.096.181.307	7.340.842.527.691	3.809.905.512.300	0
35	PYFA	PT Pyridam Farma Tbk.		188.691.462.237	570.538.460.472	293.714.677.536	1.521.232.660.433	80.003.812.179	830.408.348.259
36	SAME	PT Sarana Meditama Metropolitan Tbk.		23.653.674.400	472.302.328.504	54.171.779.995	5.364.778.080.980	3.796.873.184.820	681.429.560.649
37	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		788.722.000.000	2.066.770.000.000	461.979.000.000	3.890.706.000.000	1.554.538.000.000	0
38	SILO	PT Siloam International Hospitals Tbk		1.449.073.000.000	3.136.688.000.000	2.553.113.000.000	10.982.062.000.000	6.766.770.000.000	0
39	SOHO	PT Soho Global Health Tbk.		1.456.108.000.000	4.140.019.000.000	2.186.112.000.000	4.746.969.000.000	384.300.000.000	0
40	SRAJ	PT Sejahtera Anugrahjaya Tbk.		395.321.000.000	998.249.000.000	2.105.526.000.000	5.606.291.000.000	3.952.312.000.000	1.094.779.000.000

No	Kode Emiten	Nama Perusahaan	Tahun	Sales (Net)	Depr. Expense	COGS	SGA Expense	CFO	Net Income	M-Score
31	CARE	PT Metro Healthcare Indonesia Tbk	2023	242.680.799.183	21.352.924.350	153.026.530.241	125.793.052.442	-83.033.264.168	-110.688.861.895	-2,119
32	HEAL	PT Medikaloka Hermina Tbk.		5.784.046.000.000	589.045.000.000	3.709.051.000.000	1.294.336.000.000	1.319.655.000.000	559.284.000.000	-2,740
33	KLBF	PT Kalbe Farma Tbk.		30.449.134.077.618	551.226.117.589	18.625.888.544.234	6.302.840.232.439	2.907.475.171.010	2.778.404.819.501	-2,268
34	MIKA	PT Mitra Keluarga Karyasehat Tbk.		4.264.279.218.860	241.338.808.633	2.135.820.699.784	952.277.926.762	1.314.134.014.358	996.256.632.550	-2,209
35	PYFA	PT Pyridam Farma Tbk.		702.067.615.605	48.667.767.129	406.752.078.965	303.146.678.495	-103.982.859.768	-85.226.477.250	-2,097
36	SAME	PT Sarana Meditama Metropolitan Tbk.		153.563.915.741	207.742.448.263	994.406.763.156	500.753.077.606	136.148.056.030	17.742.278.251	-2,326
37	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		3.565.930.000.000	102.330.000.000	1.547.235.000.000	774.984.000.000	1.055.394.000.000	950.648.000.000	-2,435
38	SILO	PT Siloam International Hospitals Tbk		11.190.511.000.000	873.139.000.000	6.735.289.000.000	2.576.522.000.000	2.098.469.000.000	1.247.044.000.000	-2,738
39	SOHO	PT Soho Global Health Tbk.		8.197.755.000.000	31.844.000.000	6.888.399.000.000	847.621.000.000	211.129.000.000	371.341.000.000	-2,088
40	SRAJ	PT Sejahtera Anugrahjaya Tbk.		2.503.174.000.000	251.319.000.000	1.785.154.000.000	611.759.000.000	55.917.000.000	-38.313.000.000	-2,028

No	Kode Emiten	Nama Perusahaan	Tahun	Acc. Rec. Net	Current Assets	Current Liabilities	Total Assets	PPE Net	Long Term Debt
41	CARE	PT Metro Healthcare Indonesia Tbk	2024	39.287.099.946	543.316.240.373	874.056.732.450	4.021.105.412.384	3.257.425.244.004	73.084.588.828
42	HEAL	PT Medikaloka Hermina Tbk.		1.163.900.000.000	2.048.446.000.000	1.819.893.000.000	10.577.680.000.000	7.548.677.000.000	2.819.744.000.000
43	KLBF	PT Kalbe Farma Tbk.		4.864.547.870.520	17.187.668.427.724	4.185.749.488.069	29.429.727.898.195	8.269.375.706.540	65.455.500.000
44	MIKA	PT Mitra Keluarga Karyasehat Tbk.		723.194.941.498	3.320.528.580.340	700.429.903.111	8.247.188.907.280	4.236.317.680.582	0
45	PYFA	PT Pyridam Farma Tbk.		645.395.567.201	1.537.057.159.394	1.202.279.394.659	5.811.090.528.790	1.126.861.294.779	2.821.276.406.352
46	SAME	PT Sarana Meditama Metropolitan Tbk.		245.385.915.144	491.219.565.349	663.174.367.256	5.558.310.470.082	3.973.309.657.278	594.904.290.198
47	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		871.639.000.000	2.203.551.000.000	411.316.000.000	3.939.625.000.000	1.506.481.000.000	0
48	SILO	PT Siloam International Hospitals Tbk		1.783.511.000.000	4.327.528.000.000	5.095.778.000.000	14.206.336.000.000	8.667.229.000.000	0
49	SOHO	PT Soho Global Health Tbk.		1.851.763.000.000	4.749.357.000.000	2.526.572.000.000	5.412.023.000.000	402.386.000.000	0
50	SRAJ	PT Sejahtera Anugrahjaya Tbk.		424.298.000.000	832.802.000.000	2.597.046.000.000	5.683.022.000.000	4.176.871.000.000	705.345.000.000

No	Kode Emiten	Nama Perusahaan	Tahun	Sales (Net)	Depr. Expense	COGS	SGA Expense	CFO	Net Income	M-Score
41	CARE	PT Metro Healthcare Indonesia Tbk	2024	319.022.410.802	23.160.919.571	214.434.696.643	134.515.340.769	-113.011.184.320	-79.917.220.104	-0,817
42	HEAL	PT Medikaloka Hermina Tbk.		6.717.179.000.000	647.528.000.000	4.281.079.000.000	1.399.367.000.000	1.137.623.000.000	689.129.000.000	-2,463
43	KLBF	PT Kalbe Farma Tbk.		32.627.776.108.026	613.385.787.391	19.670.735.916.128	8.315.848.977.679	4.785.179.041.408	3.246.569.754.197	-2,672
44	MIKA	PT Mitra Keluarga Karyasehat Tbk.		4.874.369.366.591	273.403.599.410	2.257.944.606.238	1.129.103.484.672	1.728.912.731.527	1.227.206.343.203	-2,880
45	PYFA	PT Pyridam Farma Tbk.		1.920.811.832.587	332.023.680.947	1.384.332.290.325	552.814.461.102	-141.041.644.825	-330.246.365.580	0,631
46	SAME	PT Sarana Meditama Metropolitan Tbk.		1.706.381.445.188	207.230.102.039	1.192.181.857.204	421.690.309.667	263.422.401.814	20.605.444.922	-2,637
47	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		3.919.084.000.000	101.081.000.000	1.618.095.000.000	826.889.000.000	1.150.929.000.000	1.171.026.000.000	-2,403
48	SILO	PT Siloam International Hospitals Tbk		12.207.563.000.000	1.900.459.000.000	7.345.531.000.000	2.905.946.000.000	2.330.197.000.000	950.114.000.000	-3,034
49	SOHO	PT Soho Global Health Tbk.		10.057.938.000.000	36.214.000.000	8.517.100.000.000	943.136.000.000	-110.461.000.000	462.651.000.000	-1,713
50	SRAJ	PT Sejahtera Anugrahjaya Tbk.		3.148.345.000.000	224.559.000.000	2.231.902.000.000	733.926.000.000	273.245.000.000	-23.344.000.000	-2,564

Lampiran III
Hasil Data Corporate Governance (X₁): Kepemilikan Manajerial
Periode 2020-2024

No	Kode Emiten	Nama Perusahaan	Tahun	Saham Manajerial	Saham Beredar	Kepemilikan Manajerial
1	CARE	PT Metro Healthcare Indonesia Tbk	2020	0	33.250.000.000	0
2	HEAL	PT Medikaloka Hermina Tbk.		1.604.000.000	2.960.000.000	0
3	KLBF	PT Kalbe Farma Tbk.		131.536.807	46.875.122.110	0,002
4	MIKA	PT Mitra Keluarga Karyasehat Tbk.		10.125.700	14.246.349.500	0,0007
5	PYFA	PT Pyridam Farma Tbk.		0	535.080.000	0
6	SAME	PT Sarana Meditama Metropolitan Tbk.		0	5.900.000.000	0
7	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		0	30.000.000.000	0
8	SILO	PT Siloam International Hospitals Tbk		1.182.090	1.625.765.625	0,0007
9	SOHO	PT Soho Global Health Tbk.		749.170.539	1.269.168.239	0,59
10	SRAJ	PT Sejahtera Anugrahjaya Tbk.		0	12.000.705.445	0
11	CARE	PT Metro Healthcare Indonesia Tbk	2021	0	33.250.000.000	0
12	HEAL	PT Medikaloka Hermina Tbk.		6.517.436.900	14.890.000.000	0,437
13	KLBF	PT Kalbe Farma Tbk.		130.741.852	46.875.122.110	0,002
14	MIKA	PT Mitra Keluarga Karyasehat Tbk.		10.125.700	14.246.349.500	0,0007

No	Kode Emiten	Nama Perusahaan	Tahun	Saham Manajerial	Saham Beredar	Kepemilikan Manajerial
15	PYFA	PT Pyridam Farma Tbk.		0	535.080.000	0
16	SAME	PT Sarana Meditama Metropolitan Tbk.		0	17.129.632.545	0
17	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		3.170.618	30.000.000.000	0,0001
18	SILO	PT Siloam International Hospitals Tbk		2.078.490	1.625.765.625	0,001
19	SOHO	PT Soho Global Health Tbk.	2021	0	1.269.168.239	0
20	SRAJ	PT Sejahtera Anugrahjaya Tbk.		2.500.000	12.000.705.445	0,002
21	CARE	PT Metro Healthcare Indonesia Tbk	2022	0	33.250.000.000	0
22	HEAL	PT Medikaloka Hermina Tbk.		5.398.060.300	14.956.054.669	0,36
23	KLBF	PT Kalbe Farma Tbk.		112.909.052	46.875.122.110	0,002
24	MIKA	PT Mitra Keluarga Karyasehat Tbk.		10.125.700	14.246.349.500	0,0007
25	PYFA	PT Pyridam Farma Tbk.		0	535.080.000	0
26	SAME	PT Sarana Meditama Metropolitan Tbk.		0	17.129.632.545	0
27	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		4.450.018	30.000.000.000	0,0001
28	SILO	PT Siloam International Hospitals Tbk		16.899.220	13.006.125.000	0,001
29	SOHO	PT Soho Global Health Tbk.		0	1.269.168.239	0

No	Kode Emiten	Nama Perusahaan	Tahun	Saham Manajerial	Saham Beredar	Kepemilikan Manajerial
30	SRAJ	PT Sejahtera Anugrahjaya Tbk.		52.500.000	12.000.705.445	0,004
31	CARE	PT Metro Healthcare Indonesia Tbk	2023	0	33.250.000.000	0
32	HEAL	PT Medikaloka Hermina Tbk.		5.640.863.166	15.034.831.430	0,375
33	KLBF	PT Kalbe Farma Tbk.		112.909.052	46.875.122.110	0,002
34	MIKA	PT Mitra Keluarga Karyasehat Tbk.		182.639.700	14.246.348.500	0,012
35	PYFA	PT Pyridam Farma Tbk.		0	535.080.000	0
36	SAME	PT Sarana Meditama Metropolitan Tbk.		2.680.000	17.129.632.545	0,0001
37	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.	2023	4.450.018	30.000.000.000	0,0001
38	SILO	PT Siloam International Hospitals Tbk		23.822.320	13.006.125.000	0,001
39	SOHO	PT Soho Global Health Tbk.		0	1.269.168.239	0
40	SRAJ	PT Sejahtera Anugrahjaya Tbk.		110.782.800	12.000.705.445	0,009
41	CARE	PT Metro Healthcare Indonesia Tbk	2024	0	33.250.000.000	0
42	HEAL	PT Medikaloka Hermina Tbk.		1.549.878.375	15.365.950.000	0,1
43	KLBF	PT Kalbe Farma Tbk.		114.509.052	46.875.122.110	0,002
44	MIKA	PT Mitra Keluarga Karyasehat Tbk.		182.639.600	13.907.481.500	0,013
45	PYFA	PT Pyridam Farma Tbk.		14.020.000	11.236.680.000	0,0012

No	Kode Emiten	Nama Perusahaan	Tahun	Saham Manajerial	Saham Beredar	Kepemilikan Manajerial
46	SAME	PT Sarana Meditama Metropolitan Tbk.	2024	5.555.000	17.147.132.545	0,0003
47	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		3.240.561	30.000.000.000	0,0001
48	SILO	PT Siloam International Hospitals Tbk		10.728.020	13.006.125.000	0,0008
49	SOHO	PT Soho Global Health Tbk.		0	12.691.682.390	0
50	SRAJ	PT Sejahtera Anugrahjaya Tbk.		110.782.800	12.000.705.445	0,009

Lampiran IV
Hasil Data *Corporate Governance* (X₁): Komisaris Independen
Periode 2020-2024

No	Kode Emiten	Nama Perusahaan	Tahun	Komisaris Independen	Anggota Komisaris	Rasio Komisaris Independen
1	CARE	PT Metro Healthcare Indonesia Tbk	2020	1	2	0,5
2	HEAL	PT Medikaloka Hermina Tbk.		3	8	0,375
3	KLBF	PT Kalbe Farma Tbk.		3	7	0,428
4	MIKA	PT Mitra Keluarga Karyasehat Tbk.		2	3	0,667
5	PYFA	PT Pyridam Farma Tbk.		2	4	0,5
6	SAME	PT Sarana Meditama Metropolitan Tbk.		2	2	1
7	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		3	6	0,5
8	SILO	PT Siloam International Hospitals Tbk		3	6	0,5
9	SOHO	PT Soho Global Health Tbk.		1	2	0,5
10	SRAJ	PT Sejahtera Anugrahjaya Tbk.		3	7	0,428
11	CARE	PT Metro Healthcare Indonesia Tbk	2021	1	2	0,5
12	HEAL	PT Medikaloka Hermina Tbk.		3	7	0,428
13	KLBF	PT Kalbe Farma Tbk.		3	7	0,428
14	MIKA	PT Mitra Keluarga Karyasehat Tbk.		2	3	0,667
15	PYFA	PT Pyridam Farma Tbk.		2	4	0,5
16	SAME	PT Sarana Meditama Metropolitan Tbk.		3	3	1
17	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		3	6	0,5
18	SILO	PT Siloam International Hospitals Tbk		3	6	0,5
19	SOHO	PT Soho Global Health Tbk.		1	3	0,333
20	SRAJ	PT Sejahtera Anugrahjaya Tbk.		3	7	0,428
21	CARE	PT Metro Healthcare Indonesia Tbk	2022	1	2	0,5
22	HEAL	PT Medikaloka Hermina Tbk.		3	8	0,375
23	KLBF	PT Kalbe Farma Tbk.		3	7	0,428
24	MIKA	PT Mitra Keluarga Karyasehat Tbk.		2	5	0,4
25	PYFA	PT Pyridam Farma Tbk.		3	4	0,75

No	Kode Emiten	Nama Perusahaan	Tahun	Komisaris Independen	Anggota Komisaris	Rasio Komisaris Independen
26	SAME	PT Sarana Meditama Metropolitan Tbk.		3	3	1
27	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		3	6	0,5
28	SILO	PT Siloam International Hospitals Tbk		2	5	0,4
29	SOHO	PT Soho Global Health Tbk.	2022	1	3	0,333
30	SRAJ	PT Sejahtera Anugrahjaya Tbk.		2	6	0,333
31	CARE	PT Metro Healthcare Indonesia Tbk	2023	1	2	0,5
32	HEAL	PT Medikaloka Hermina Tbk.		3	8	0,375
33	KLBF	PT Kalbe Farma Tbk.		2	6	0,333
34	MIKA	PT Mitra Keluarga Karyasehat Tbk.		2	5	0,4
35	PYFA	PT Pyridam Farma Tbk.		3	4	0,75
36	SAME	PT Sarana Meditama Metropolitan Tbk.		3	4	0,75
37	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		2	5	0,4
38	SILO	PT Siloam International Hospitals Tbk		2	5	0,4
39	SOHO	PT Soho Global Health Tbk.		1	3	0,333
40	SRAJ	PT Sejahtera Anugrahjaya Tbk.		2	6	0,333
41	CARE	PT Metro Healthcare Indonesia Tbk	2024	1	2	0,5
42	HEAL	PT Medikaloka Hermina Tbk.		3	8	0,375
43	KLBF	PT Kalbe Farma Tbk.		2	6	0,333
44	MIKA	PT Mitra Keluarga Karyasehat Tbk.		2	5	0,4
45	PYFA	PT Pyridam Farma Tbk.		3	4	0,75
46	SAME	PT Sarana Meditama Metropolitan Tbk.		3	4	0,75
47	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		2	6	0,333
48	SILO	PT Siloam International Hospitals Tbk		2	5	0,4
49	SOHO	PT Soho Global Health Tbk.		1	3	0,333
50	SRAJ	PT Sejahtera Anugrahjaya Tbk.		3	6	0,5

Lampiran V
Hasil Data *Corporate Governance* (X₁): Kepemilikan Institusional
Periode 2020-2024

No	Kode Emiten	Nama Perusahaan	Tahun	Saham Institusi	Saham Beredar	Kepemilikan Institusional
1	CARE	PT Metro Healthcare Indonesia Tbk	2020	23.249.999.999	33.250.000.000	0,699
2	HEAL	PT Medikaloka Hermina Tbk.		0	2.960.000.000	0
3	KLBF	PT Kalbe Farma Tbk.		26.751.692.485	46.875.122.110	0,57
4	MIKA	PT Mitra Keluarga Karyasehat Tbk.		8.812.954.200	14.246.349.500	0,618
5	PYFA	PT Pyridam Farma Tbk.		392.947.014	535.080.000	0,734
6	SAME	PT Sarana Meditama Metropolitan Tbk.		4.241.000.000	5.900.000.000	0,718
7	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		24.300.000.000	30.000.000.000	0,81
8	SILO	PT Siloam International Hospitals Tbk		1.325.574.379	1.625.765.625	0,815
9	SOHO	PT Soho Global Health Tbk.		500.445.600	1.269.168.239	0,394
10	SRAJ	PT Sejahtera Anugrahjaya Tbk.		10.534.496.206	12.000.705.445	0,877
11	CARE	PT Metro Healthcare Indonesia Tbk	2021	23.249.999.999	33.250.000.000	0,699
12	HEAL	PT Medikaloka Hermina Tbk.		0	14.890.000.000	0
13	KLBF	PT Kalbe Farma Tbk.		27.148.327.585	46.875.122.110	0,579
14	MIKA	PT Mitra Keluarga Karyasehat Tbk.		8.812.954.200	14.246.349.500	0,618

No	Kode Emiten	Nama Perusahaan	Tahun	Saham Institusi	Saham Beredar	Kepemilikan Institusional
15	PYFA	PT Pyridam Farma Tbk.	2021	394.770.714	535.080.000	0,737
16	SAME	PT Sarana Meditama Metropolitan Tbk.		12.889.380.045	17.129.632.545	0,752
17	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		24.478.282.442	30.000.000.000	0,815
18	SILO	PT Siloam International Hospitals Tbk		1.325.574.379	1.625.765.625	0,815
19	SOHO	PT Soho Global Health Tbk.		1.033.333.931	1.269.168.239	0,814
20	SRAJ	PT Sejahtera Anugrahjaya Tbk.		11.128.315.552	12.000.705.445	0,927
21	CARE	PT Metro Healthcare Indonesia Tbk	2022	25.663.027.499	33.250.000.000	0,771
22	HEAL	PT Medikaloka Hermina Tbk.		1.110.824.000	14.956.054.669	0,074
23	KLBF	PT Kalbe Farma Tbk.		27.182.158.685	46.875.122.110	0,579
24	MIKA	PT Mitra Keluarga Karyasehat Tbk.		8.852.884.200	14.246.349.500	0,621
25	PYFA	PT Pyridam Farma Tbk.		404.379.614	535.080.000	0,755
26	SAME	PT Sarana Meditama Metropolitan Tbk.		13.079.382.045	17.129.632.545	0,763
27	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		23.278.282.442	30.000.000.000	0,775
28	SILO	PT Siloam International Hospitals Tbk		10.957.770.032	13.006.125.000	0,842
29	SOHO	PT Soho Global Health Tbk.		1.033.333.931	1.269.168.239	0,814

No	Kode Emiten	Nama Perusahaan	Tahun	Saham Institusi	Saham Beredar	Kepemilikan Institusional
30	SRAJ	PT Sejahtera Anugrahjaya Tbk.	2022	11.234.873.499	12.000.705.445	0,936
31	CARE	PT Metro Healthcare Indonesia Tbk	2023	23.248.999.999	33.250.000.000	0,699
32	HEAL	PT Medikaloka Hermina Tbk.		1.110.824.000	15.034.831.430	0,073
33	KLBF	PT Kalbe Farma Tbk.		27.185.158.685	46.875.122.110	0,579
34	MIKA	PT Mitra Keluarga Karyasehat Tbk.		8.864.884.200	14.246.348.500	0,622
35	PYFA	PT Pyridam Farma Tbk.		382.742.114	535.080.000	0,715
36	SAME	PT Sarana Meditama Metropolitan Tbk.		13.306.212.645	17.129.632.545	0,776
37	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		23.278.282.442	30.000.000.000	0,775
38	SILO	PT Siloam International Hospitals Tbk		10.957.770.032	13.006.125.000	0,842
39	SOHO	PT Soho Global Health Tbk.		1.153.576.322	1.269.168.239	0,908
40	SRAJ	PT Sejahtera Anugrahjaya Tbk.		11.234.873.499	12.000.705.445	0,936
41	CARE	PT Metro Healthcare Indonesia Tbk	2024	23.244.199.999	33.250.000.000	0,699
42	HEAL	PT Medikaloka Hermina Tbk.		1.110.824.000	15.365.950.000	0,072
43	KLBF	PT Kalbe Farma Tbk.		27.185.158.685	46.875.122.110	0,579
44	MIKA	PT Mitra Keluarga Karyasehat Tbk.		8.884.430.200	13.907.481.500	0,638
45	PYFA	PT Pyridam Farma Tbk.		7.336.626.177	11.236.680.000	0,652

No	Kode Emiten	Nama Perusahaan	Tahun	Saham Institusi	Saham Beredar	Kepemilikan Institusional
46	SAME	PT Sarana Meditama Metropolitan Tbk.	2024	13.453.866.945	17.147.132.545	0,784
47	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		23.278.282.442	30.000.000.000	0,775
48	SILO	PT Siloam International Hospitals Tbk		12.036.064.932	13.006.125.000	0,925
49	SOHO	PT Soho Global Health Tbk.		10.403.889.220	12.691.682.390	0,819
50	SRAJ	PT Sejahtera Anugrahjaya Tbk.		11.234.873.499	12.000.705.445	0,936

Lampiran VI
Hasil Data Corporate Governance (X₁) Periode 2020-2024

No	Kode Emiten	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komisaris Independen	Kepemilikan Institusional	Jumlah (X ₁)
1	CARE	PT Metro Healthcare Indonesia Tbk	2020	0	0,5	0,699	1,199
2	HEAL	PT Medikaloka Hermina Tbk.		0	0,375	0	0,375
3	KLBF	PT Kalbe Farma Tbk.		0,002	0,428	0,57	1
4	MIKA	PT Mitra Keluarga Karyasehat Tbk.		0,0007	0,667	0,618	1,2857
5	PYFA	PT Pyridam Farma Tbk.		0	0,5	0,734	1,234
6	SAME	PT Sarana Meditama Metropolitan Tbk.		0	1	0,718	1,718
7	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		0	0,5	0,81	1,31
8	SILO	PT Siloam International Hospitals Tbk		0,0007	0,5	0,815	1,3157
9	SOHO	PT Soho Global Health Tbk.		0,59	0,5	0,394	1,484
10	SRAJ	PT Sejahtera Anugrahjaya Tbk.		0	0,428	0,877	1,305
11	CARE	PT Metro Healthcare Indonesia Tbk	2021	0	0,5	0,699	1,199
12	HEAL	PT Medikaloka Hermina Tbk.		0,437	0,428	0	0,865
13	KLBF	PT Kalbe Farma Tbk.		0,002	0,428	0,579	1,009
14	MIKA	PT Mitra Keluarga Karyasehat Tbk.		0,0007	0,667	0,618	1,2857

No	Kode Emiten	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komisaris Independen	Kepemilikan Institusional	Jumlah (X1)
15	PYFA	PT Pyridam Farma Tbk.	2021	0	0,5	0,737	1,237
16	SAME	PT Sarana Meditama Metropolitan Tbk.		0	1	0,752	1,752
17	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		0,0001	0,5	0,815	1,3151
18	SILO	PT Siloam International Hospitals Tbk		0,001	0,5	0,815	1,316
19	SOHO	PT Soho Global Health Tbk.		0	0,333	0,814	1,147
20	SRAJ	PT Sejahtera Anugrahjaya Tbk.		0,002	0,428	0,927	1,357
21	CARE	PT Metro Healthcare Indonesia Tbk	2022	0	0,5	0,771	1,271
22	HEAL	PT Medikaloka Hermina Tbk.		0,36	0,375	0,074	0,809
23	KLBF	PT Kalbe Farma Tbk.		0,002	0,428	0,579	1,009
24	MIKA	PT Mitra Keluarga Karyasehat Tbk.		0,0007	0,4	0,621	1,0217
25	PYFA	PT Pyridam Farma Tbk.		0	0,75	0,755	1,505
26	SAME	PT Sarana Meditama Metropolitan Tbk.		0	1	0,763	1,763
27	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		0,00014	0,5	0,775	1,27514
28	SILO	PT Siloam International Hospitals Tbk		0,001	0,4	0,842	1,243
29	SOHO	PT Soho Global Health Tbk.		0	0,333	0,814	1,147

No	Kode Emiten	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komisaris Independen	Kepemilikan Institusional	Jumlah (X1)
30	SRAJ	PT Sejahtera Anugrahjaya Tbk.	2022	0,004	0,333	0,936	1,273
31	CARE	PT Metro Healthcare Indonesia Tbk	2023	0	0,5	0,699	1,199
32	HEAL	PT Medikaloka Hermina Tbk.		0,375	0,375	0,073	0,823
33	KLBF	PT Kalbe Farma Tbk.		0,002	0,333	0,579	0,914
34	MIKA	PT Mitra Keluarga Karyasehat Tbk.		0,012	0,4	0,622	1,034
35	PYFA	PT Pyridam Farma Tbk.		0	0,75	0,715	1,465
36	SAME	PT Sarana Meditama Metropolitan Tbk.		0,00015	0,75	0,776	1,52615
37	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		0,00014	0,4	0,775	1,17514
38	SILO	PT Siloam International Hospitals Tbk		0,001	0,4	0,842	1,243
39	SOHO	PT Soho Global Health Tbk.		0	0,333	0,908	1,241
40	SRAJ	PT Sejahtera Anugrahjaya Tbk.		0,009	0,333	0,936	1,278
41	CARE	PT Metro Healthcare Indonesia Tbk	2024	0	0,5	0,699	1,199
42	HEAL	PT Medikaloka Hermina Tbk.		0,1	0,375	0,072	0,547
43	KLBF	PT Kalbe Farma Tbk.		0,002	0,333	0,579	0,914
44	MIKA	PT Mitra Keluarga Karyasehat Tbk.		0,013	0,4	0,638	1,051

No	Kode Emiten	Nama Perusahaan	Tahun	Kepemilikan Manajerial	Komisaris Independen	Kepemilikan Institusional	Jumlah (X1)
45	PYFA	PT Pyridam Farma Tbk.	2024	0,0012	0,75	0,652	1,4032
46	SAME	PT Sarana Meditama Metropolitan Tbk.		0,0003	0,75	0,784	1,5343
47	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		0,0001	0,333	0,775	1,1081
48	SILO	PT Siloam International Hospitals Tbk		0,0008	0,4	0,925	1,3258
49	SOHO	PT Soho Global Health Tbk.		0	0,333	0,819	1,152
50	SRAJ	PT Sejahtera Anugrahjaya Tbk.		0,009	0,5	0,936	1,445

Lampiran VII

Hasil Data Ukuran Perusahaan (X2) Periode 2020-2024

No	Kode Emiten	Nama Perusahaan	Tahun	Total Aktiva	Ln(Total Aktiva)
1	CARE	PT Metro Healthcare Indonesia Tbk	2020	3.445.671.264.153	28,868
2	HEAL	PT Medikaloka Hermina Tbk.		6.355.254.000.000	29,48
3	KLBF	PT Kalbe Farma Tbk.		22.564.300.317.374	30,747
4	MIKA	PT Mitra Keluarga Karyasehat Tbk.		6.372.279.460.008	29,482
5	PYFA	PT Pyridam Farma Tbk.		228.575.380.866	26,155
6	SAME	PT Sarana Meditama Metropolitan Tbk.		1.889.591.124.356	28,267
7	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		3.849.516.000.000	28,978
8	SILO	PT Siloam International Hospitals Tbk		8.427.782.000.000	29,762
9	SOHO	PT Soho Global Health Tbk.		4.180.243.000.000	29,061
10	SRAJ	PT Sejahtera Anugrahjaya Tbk.		4.346.329.088.006	29,1
11	CARE	PT Metro Healthcare Indonesia Tbk	2021	4.211.211.802.258	29,068
12	HEAL	PT Medikaloka Hermina Tbk.		7.586.159.000.000	29,657
13	KLBF	PT Kalbe Farma Tbk.		25.666.635.156.271	30,876
14	MIKA	PT Mitra Keluarga Karyasehat Tbk.		6.860.971.097.854	29,556
15	PYFA	PT Pyridam Farma Tbk.		806.221.575.272	27,415
16	SAME	PT Sarana Meditama Metropolitan Tbk.		4.948.651.095.330	29,23
17	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		4.068.970.000.000	29,034
18	SILO	PT Siloam International Hospitals Tbk		9.304.325.000.000	29,861
19	SOHO	PT Soho Global Health Tbk.		4.021.919.000.000	29,022
20	SRAJ	PT Sejahtera Anugrahjaya Tbk.		4.871.806.608.361	29,214
21	CARE	PT Metro Healthcare Indonesia Tbk	2022	4.234.621.132.412	29,074
22	HEAL	PT Medikaloka Hermina Tbk.		7.591.485.000.000	29,658
23	KLBF	PT Kalbe Farma Tbk.		27.241.313.025.674	30,935
24	MIKA	PT Mitra Keluarga Karyasehat Tbk.		6.918.090.957.193	29,565
25	PYFA	PT Pyridam Farma Tbk.		1.520.568.653.644	28,050
26	SAME	PT Sarana Meditama Metropolitan Tbk.		5.140.003.882.433	29,268
27	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		4.081.442.000.000	29,037
28	SILO	PT Siloam International Hospitals Tbk		9.665.602.000.000	29,899
29	SOHO	PT Soho Global Health Tbk.		4.474.599.000.000	29,129
30	SRAJ	PT Sejahtera Anugrahjaya Tbk.		5.749.599.247.752	29,38
31	CARE	PT Metro Healthcare Indonesia Tbk	2023	4.137.006.257.713	29,05
32	HEAL	PT Medikaloka Hermina Tbk.		8.802.651.000.000	29,806
33	KLBF	PT Kalbe Farma Tbk.		27.057.568.182.323	30,928

34	MIKA	PT Mitra Keluarga Karyasehat Tbk.		7.340.842.527.691	29,624
35	PYFA	PT Pyridam Farma Tbk.		1.521.232.660.433	28,050
36	SAME	PT Sarana Meditama Metropolitan Tbk.	2023	5.364.778.080.980	29,31
37	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		3.890.706.000.000	28,989
38	SILO	PT Siloam International Hospitals Tbk		10.982.062.000.000	30,027
39	SOHO	PT Soho Global Health Tbk.		4.746.969.000.000	29,188
40	SRAJ	PT Sejahtera Anugrahjaya Tbk.		5.606.291.000.000	29,354
41	CARE	PT Metro Healthcare Indonesia Tbk		4.021.105.412.384	29,022
42	HEAL	PT Medikaloka Hermina Tbk.	2024	10.577.680.000.000	29,989
43	KLBF	PT Kalbe Farma Tbk.		29.429.727.898.195	31,013
44	MIKA	PT Mitra Keluarga Karyasehat Tbk.		8.247.188.907.280	29,74
45	PYFA	PT Pyridam Farma Tbk.		5.811.090.528.790	29,39
46	SAME	PT Sarana Meditama Metropolitan Tbk.		5.558.310.470.082	29,346
47	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		3.939.625.000.000	29,002
48	SILO	PT Siloam International Hospitals Tbk		14.206.336.000.000	30,284
49	SOHO	PT Soho Global Health Tbk.		5.412.023.000.000	29,319
50	SRAJ	PT Sejahtera Anugrahjaya Tbk.		5.683.022.000.000	29,368

Lampiran VIII
**Hasil Data Kecurangan Laporan Keuangan (Y), *Corporate Governance* (X1),
dan Ukuran Perusahaan (X2) Periode 2020-2024**

No	Kode Emiten	Nama Perusahaan	Tahun	Kecurangan Laporan Keuangan (Y)	<i>Corporate Governance</i> (X ₁)	Ukuran Perusahaan (X ₂)
1	CARE	PT Metro Healthcare Indonesia Tbk	2020	-1,219	1,199	28,868
2	HEAL	PT Medikaloka Hermina Tbk.		-2,756	0,375	29,48
3	KLBF	PT Kalbe Farma Tbk.		-2,877	1	30,747
4	MIKA	PT Mitra Keluarga Karyasehat Tbk.		-2,361	1,2857	29,482
5	PYFA	PT Pyridam Farma Tbk.		-1,445	1,234	26,155
6	SAME	PT Sarana Meditama Metropolitan Tbk.		-3,767	1,718	28,267
7	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		-2,706	1,31	28,978
8	SILO	PT Siloam International Hospitals Tbk		-3.555	1,3157	29,762
9	SOHO	PT Soho Global Health Tbk.		-2,946	1,484	29,061
10	SRAJ	PT Sejahtera Anugrahjaya Tbk.		-2,420	1,305	29,1
11	CARE	PT Metro Healthcare Indonesia Tbk	2021	-3,628	1,199	29,068
12	HEAL	PT Medikaloka Hermina Tbk.		-2,628	0,865	29,657
13	KLBF	PT Kalbe Farma Tbk.		-2,236	1,009	30,876
14	MIKA	PT Mitra Keluarga		-3,359	1,2857	29,556

		Karyasehat Tbk.				
15	PYFA	PT Pyridam Farma Tbk.	2021	-1,816	1,237	27,415
16	SAME	PT Sarana Meditama Metropolitan Tbk.		-1,831	1,752	29,23
17	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		-2,373	1,3151	29,034
18	SILO	PT Siloam International Hospitals Tbk		-3,235	1,316	29,861
19	SOHO	PT Soho Global Health Tbk.		-2,697	1,147	29,022
20	SRAJ	PT Sejahtera Anugrahjaya Tbk.		-2,575	1,357	29,214
21	CARE	PT Metro Healthcare Indonesia Tbk	2022	-3,178	1,271	29,074
22	HEAL	PT Medikaloka Hermina Tbk.		-2,691	0,809	29,658
23	KLBF	PT Kalbe Farma Tbk.		-1,752	1,009	30,935
24	MIKA	PT Mitra Keluarga Karyasehat Tbk.		-1,814	1,0217	29,565
25	PYFA	PT Pyridam Farma Tbk.		-1,266	1,505	28,050
26	SAME	PT Sarana Meditama Metropolitan Tbk.		-2,627	1,763	29,268
27	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		-2,390	1,27514	29,037
28	SILO	PT Siloam International Hospitals Tbk		-2,883	1,243	29,899
29	SOHO	PT Soho Global Health Tbk.		-2,221	1,147	29,129

30	SRAJ	PT Sejahtera Anugrahjaya Tbk.	2022	-2,633	1,273	29,38
31	CARE	PT Metro Healthcare Indonesia Tbk	2023	-2,119	1,199	29,05
32	HEAL	PT Medikaloka Hermina Tbk.		-2,740	0,823	29,806
33	KLBF	PT Kalbe Farma Tbk.		-2,268	0,914	30,928
34	MIKA	PT Mitra Keluarga Karyasehat Tbk.		-2,209	1,034	29,624
35	PYFA	PT Pyridam Farma Tbk.		-2,097	1,465	28,050
36	SAME	PT Sarana Meditama Metropolitan Tbk.		-2,326	1,52615	29,31
37	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.		-2,435	1,17514	28,989
38	SILO	PT Siloam International Hospitals Tbk		-2,738	1,243	30,027
39	SOHO	PT Soho Global Health Tbk.		-2,088	1,241	29,188
40	SRAJ	PT Sejahtera Anugrahjaya Tbk.		-2,028	1,278	29,354
41	CARE	PT Metro Healthcare Indonesia Tbk	2024	-0,817	1,199	29,022
42	HEAL	PT Medikaloka Hermina Tbk.		-2,463	0,547	29,989
43	KLBF	PT Kalbe Farma Tbk.		-2,672	0,914	31,013
44	MIKA	PT Mitra Keluarga Karyasehat Tbk.		-2,880	1,051	29,74
45	PYFA	PT Pyridam Farma Tbk.		0,631	1,4032	29,39
46	SAME	PT Sarana Meditama		-2,637	1,5343	29,346

		Metropolitan Tbk.				
47	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.	2024	-2,403	1,1081	29,002
48	SILO	PT Siloam International Hospitals Tbk		-3,034	1,3258	30,284
49	SOHO	PT Soho Global Health Tbk.		-1,713	1,152	29,319
50	SRAJ	PT Sejahtera Anugrahjaya Tbk.		-2,564	1,445	29,368

Lampiran IX
Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5594	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6294	1.6903	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2136	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5229	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681

n = 50; k = 2; nilai DW = dL : 1,4625 dan dU : 1,6283

Sumber : <http://junaaidichaniago.wordpress.com>

Lampiran X
Tabel t

Pr df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079

df = 47; nilai signifikansi = 5%; nilai t_{tabel} : 2,01174

Sumber : <http://junaidichaniago.wordpress.com>

Lampiran XI
Tabel F (Probabilitas = 0,05)

Titik Persentase Distribusi F untuk Probabilita = 0,05															
df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84

df1 = 2; df2 = 47; nilai $F_{\text{tabel}} = 3,20$

Sumber : <http://junaidichaniago.wordpress.com>

Lampiran XII

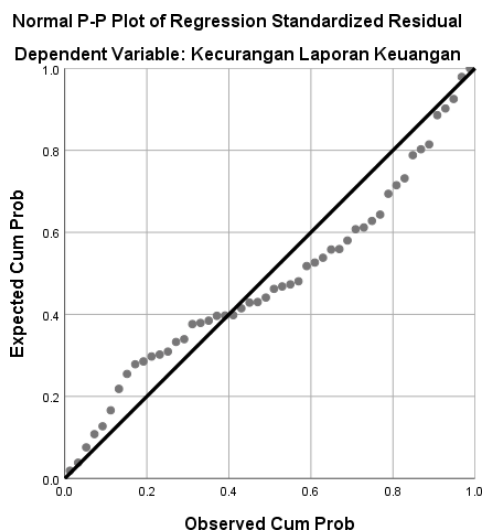
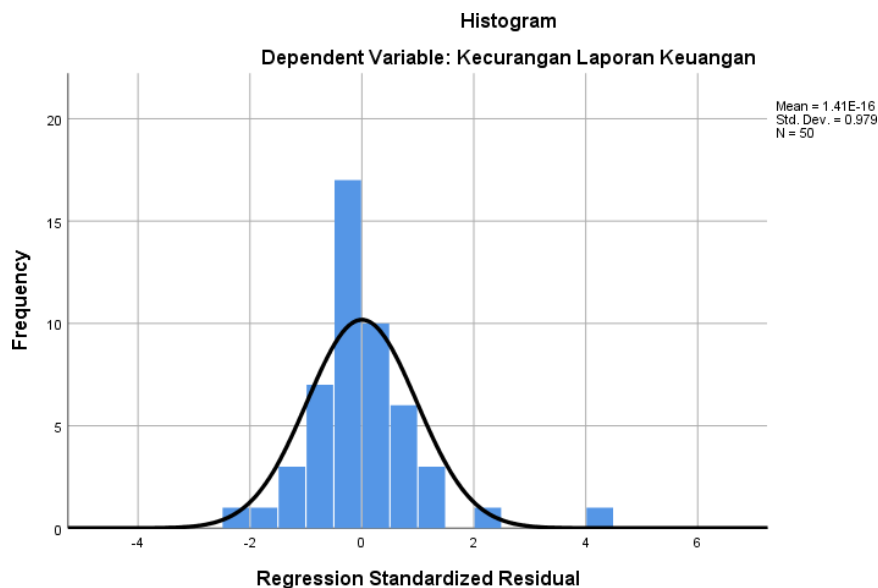
Hasil Olahan Data Menggunakan SPSS 25

1. Statistik Deskriptif

Descriptive Statistics

	<i>N</i>	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
Kecurangan Laporan Keuangan	50	-3.767	.631	-2.38970	.742389
Corporate Governance	50	.37500	1.76300	1.2120746	.26664210
Ukuran Perusahaan	50	26.155	31.013	29.35254	.848990
<i>Valid N (listwise)</i>	50				

2. Hasil Uji Normalitas sebelum *transform*



One-Sample Kolmogorov-Smirnov Test

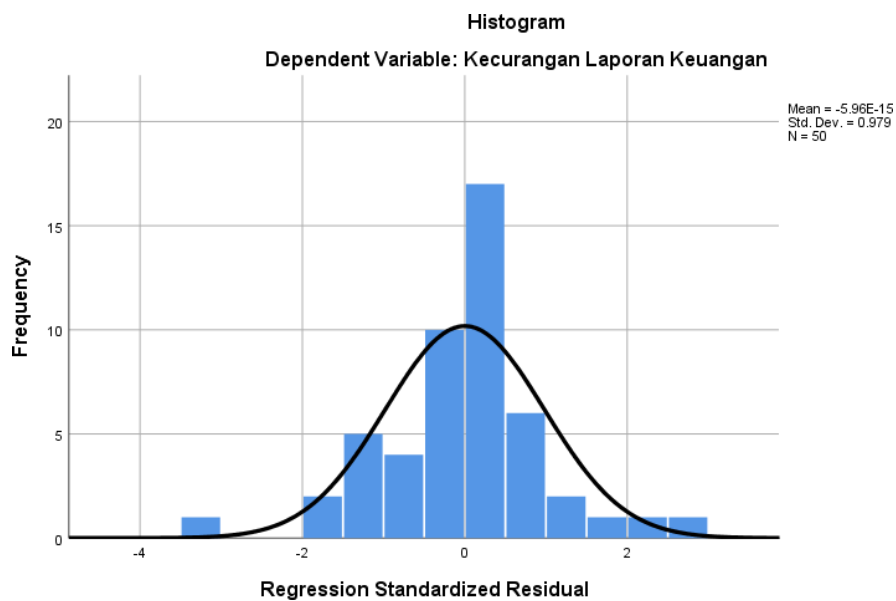
		Unstandardized Residual
N		50
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.72144923
Most Extreme Differences	Absolute	.134
	Positive	.134
	Negative	-.114
Test Statistic		.134
Asymp. Sig. (2-tailed)		.025 ^c

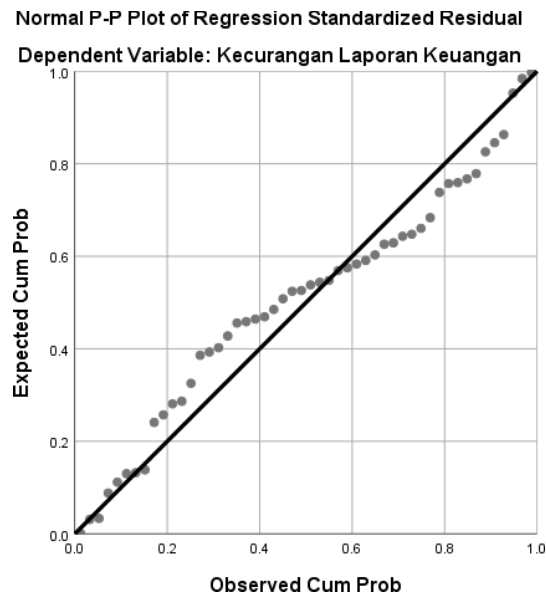
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

4. Hasil Uji Normalitas setelah transform





One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.29247990
Most Extreme Differences	Absolute	.124
	Positive	.096
	Negative	-.124
Test Statistic		.124
Asymp. Sig. (2-tailed)		.054 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

5. Hasil Uji Heteroskedastisitas

Correlations					
			X11	X12	Unstandardized Residual
Spearman's rho	X11	Correlation Coefficient	1.000	.055	.042
		Sig. (2-tailed)	.	.702	.772
		N	50	50	50
	X12	Correlation Coefficient	.055	1.000	-.057
		Sig. (2-tailed)	.702	.	.692
		N	50	50	50
	Unstandardized Residual	Correlation Coefficient	.042	-.057	1.000
		Sig. (2-tailed)	.772	.692	.
		N	50	50	50

6. Hasil Uji Multikolinearitas

		Coefficients^a	
		Collinearity Statistics	
Model		Tolerance	VIF
1	X11	.990	1.010
	X12	.990	1.010

a. Dependent Variable: Kecurangan Laporan Keuangan

7. Hasil Uji Autokorelasi

		Model Summary^b
		Durbin-Watson
1		2.220

a. Predictors: (Constant), Ukuran Perusahaan, Corporate Governance

b. Dependent Variable: Kecurangan Laporan Keuangan

8. Hasil Analisis Regresi Linear Berganda

		<i>Coefficients^a</i>		
		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>
<i>Model</i>		<i>B</i>	<i>Std. Error</i>	<i>Beta</i>
1	<i>(Constant)</i>	11.292	1.358	
	<i>Corporate Governance</i>	-1.172	.096	-.708
	<i>Ukuran Perusahaan</i>	-.418	.046	-.519

a. Dependent Variable: Kecurangan Laporan Keuangan

9. Hasil Uji Signifikansi Parsial (Uji t)

		Coefficients^a	
		t	Sig.
Model			
1	(Constant)	8.313	.000
	Corporate Governance	-12.259	.000
	Ukuran Perusahaan	-8.986	.000

a. Dependent Variable: Kecurangan Laporan Keuangan

10. Hasil Uji Signifikansi Simultan (Uji F)

ANOVA^a

Model		F	Sig.
1	Regression	127.904	.000 ^b
	Residual		
	Total		

a. Dependent Variable: Kecurangan Laporan Keuangan

b. Predictors: (Constant), Ukuran Perusahaan, Corporate Governance

11. Hasil Uji Koefisien Determinasi (Uji R²)

Model Summary^b

Model	R	R Square	Adjusted R Square
1	.919 ^a	.845	.838

a. Predictors: (Constant), Ukuran Perusahaan, Corporate Governance

b. Dependent Variable: Kecurangan Laporan Keuangan



SEKOLAH TINGGI ILMU EKONOMI EKA PRASETYA

KARTU BUKTI PESERTA SEMINAR PROPOSAL

NAMA : Kalvin Allan Samudera
NIM : 213010015
PROGRAM STUDI : Akuntansi

NO	HARI/TANGGAL SEMINAR	PENYAJI SEMINAR	NIM	Tanda Tangan Pimp. Seminar
1.	Senin / 22 Januari 2024	CAROLINE JUDUL PROPOSAL : PENGARUH FASILITAS E-SPT & E-FILING TERHADAP KEPUSAHAAN WAJIB PAJAK PADA KPP PRATAMA MEDAN TIMUR	203010015	
2.	Senin / 22 Januari 2024	DARWIN RIYANTO JUDUL PROPOSAL : KESADARAN MEMBAYAR PAJAK DAN SISTEM PERPAJAKAN TERHADAP KEMAUAN MEMBAYAR PAJAK PADA KPP MADYA MEDAN	203010043	
3.	Senin / 22 Januari 2024	JESSLYN JUDUL PROPOSAL : PENGARUH DEBT TO EQUITY RATIO DAN SALES GROWTH TERHADAP OPINI AUDIT GOING CONCERN PADA PERUSAHAAN SEKTOR PERTAMBANGAN YANG TERDAFTAR DI BURSA EFEK INDONESIA	203010018	
4.	Selasa / 23 Januari 2024	STEPHANIE JUDUL PROPOSAL : PENGARUH SANKSI PERPAJAKAN DAN PEMAHAMAN WAJIB PAJAK TERHADAP PELAPORAN SPT TAHUNAN ORANG PRIBADI DI PERKURAN BUDDHIS BODHICITTA MEDAN	203010034	
5.	Selasa / 23 Januari 2024	PARAMITA DEWI JUDUL PROPOSAL : PENGARUH SISTEM ADMINISTRASI PERPAJAKAN MODERN DAN KUALITAS PELATAPAN PAJAK TERHADAP MOTIVASI MEMBAYAR PAJAK PADA KPP PRATAMA MEDAN TIMUR	203010022	
		JUDUL PROPOSAL :		
		JUDUL PROPOSAL :		
		JUDUL PROPOSAL :		

Mahasiswa dapat menyelenggarakan seminar proposal bila telah memenuhi syarat mengikuti/ menjadi peserta seminar proposal mahasiswa yang lain **MINIMAL 5 KALI**

Medan, 20....
Ketua STIE Eka Prasetya

Dr. Sri Rezeki, S.E., M.Si.



STIE EKA PRASETYA MEDAN
PROGRAM STUDI AKUNTANSI

KARTU BIMBINGAN SKRIPSI

1

FOTO
3X4

Nama Mahasiswa: KALVIN ALLAN SAMUDERA

NIM : 213010015

Konsentrasi : Perpajakan / (Audit) SIA (lingkari yang sesuai)

HP/WA : 081360302050 Email: Kalvinallan@gmail.com

Alamat Tinggal: Komplek Cemara Kuta Jln. Uluwatu No. 88K

Nama Dosen Pembimbing 1:
Susan Grace V Nainggolan, S.E., M.Si.

Nama Dosen Pembimbing 2:
Priliyanti Simbolon, S.Pd., M.Ak.

No	Tanggal	Uraian Singkat Bimbingan	Paraf Dosen Pembimbing
1	18/10/24	Revisi Judul.	
2	22/10/24	Acc Judul	
3	28/10/24	Indikator, Tabel Operasional.	
4	08/11/24	Revisi Tabel Indikator	
5	25/11/24	Acc lanjut ke bab 1.	
6	06/12/24	Revisi bab 1	
7	28/12/24	Acc bab 1. lanjut ke bab 2.	
8	09/01/25	Revisi bab 2.	
9	13/1/25	Acc bab 2. lanjut ke bab 3	
10	15/1/25	Acc bab 3. lanjut ke Simpso	
11	12/3/25	Dlah data.	
12	21/4/25	Revisi Bab IV	
13	09/05/25	Bab IV & V Accr	
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Diketahui oleh,
Wakil Ketua 1 Bidang Akademik

Hommy Dorothy Eltyany Sinaga, S.T., M.M



STIE EKA PRASETYA MEDAN
PROGRAM STUDI AKUNTANSI

KARTU BIMBINGAN SKRIPSI

2

FOTO
3X4

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Nama Dosen Pembimbing 1:
Susan Grace V Nainggolan, S.E., M.Si.

Nama Dosen Pembimbing 2:
Deliyanti Simbolon, S.Pd., M.Ah.

No	Tanggal	Uraian Singkat Bimbingan	Paraf Dosen Pembimbing
1	21/10/24	Bimbingan judul	
2	12/11/24	Bimbingan Tabel Definisi Operasional	
3	4/12/24	Bimbingan Bab 1	
4	10/12/24	Perbaikan format Bab 1	
5	6/1/25	Bimbingan Bab 2	
6	8/1/25	Perbaikan format Bab 2	
7	14/1/25	Perbaikan format Bab 3	
8	4/3/25	Bimbingan Lampiran	
9	20/3/25	Bimbingan Bab 4	
10	27/3/25	Uji Autokorelasi	
11	17/4/25	Uji Hipotesis	
12	24/4/25	Revisi Bab 4	
13	2/5/25	Bimbingan Bab 5 dan Abstrak	
14			
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Diketahui oleh,
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3. Tahun 2015 s.d 2018	: SMP Sutomo 1 Medan
4. Tahun 2018 s.d 2021	: SMA Sutomo 1 Medan
5. Tahun 2021 s.d Tahun 2025	: Program Sarjana (S-1) STIE Eka Prasetya

RIWAYAT PEKERJAAN

15 April 2021 – 15 Mei 2022	: CV. Ayam Mas Samudera
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Demikian daftar riwayat hidup ini saya buat dengan sebenar-benarnya.

Medan, 19 Mei 2025

Penulis,



Kalvin Allan Samudera
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