

LAMPIRAN

Data Sampel Perusahaan

No	Kode	Nama Perusahaan
1	INTP	PT Indocement Tunggul Perkasa Tbk
2	SMBR	PT Semen Baturaja (Persero) Tbk
3	SMCB	PT Holcim Indonesia Tbk
4	AMFG	PT Asahimas Flat Glass Tbk
5	ARNA	PT Arwana Citra MuliaTbk
6	KIAS	PT Keramik Indonesia Assosiasi Tbk
7	TOTO	PT Surya Toto Indonesia Tbk
8	ALKA	PT Alakasa Industrindo Tbk
9	ALMI	PT Alumindo Light Metal Industry Tbk
10	BAJA	PT Saranacentral Bajatama Tbk
11	BTON	PT Beton Jaya Manunggal Tbk
12	CTBN	PT Citra Turbindo Tbk
13	GDST	PT Gunawan Dianjaya Steel Tbk
14	INAI	PT Indal Aluminium Industri Tbk
15	ISSP	PT Steel Pipe Industri Indonesia Tbk
16	JKSW	PT Jakarta Kyoei Steel Work LTD Tbk
17	KRAS	PT Krakatau Steel Tbk
18	LION	PT Lion Mental Works Tbk
19	LMSH	PT Lionmesh Prima Tbk
20	PICO	PT Pelangi Indah Canindo Tbk
21	EKAD	PT Ekadharna International Tbk
22	ETWA	PT Eterindo Wahanatama Tbk
23	INCI	PT Intan Wijaya Internasional Tbk

No	Kode	Nama Perusahaan
24	SRSN	PT Indo Acitama Tbk
25	UNIC	PT Unggul Indah Cahaya Tbk
26	AKPI	PT Argha Karya Prima Industry Tbk
27	APLI	PT Asioplast Industry Tbk
28	BRNA	PT Berlina Tbk
29	IGAR	PT Champion Pasific Indonesia Tbk
30	SIMA	PT Siwani Makmur Tbk
31	CPIN	PT Charoen Pokphand Indonesia Tbk
32	MAIN	PT Malindo Feedmill Tbk
33	SIPD	PT Searad Produce Tbk
34	TIRT	PT Tirta Mahakam Resources Tbk
35	ALDO	PT Alkindo Naratama Tbk
36	FASW	PT Fajar Surya Wisesa Tbk
37	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk
38	SPMA	PT Suparma Tbk
39	GJTL	PT Gajah Tunggal Tbk
40	IMAS	PT Indomobil Sukses International Tbk
41	INDS	PT Indospring Tbk
42	LPIN	PT Multi Prima Sejahtera Tbk
43	PRAS	PT Prima Alloy Steel Universal Tbk
44	SMSM	PT Selamat Sempurna Tbk
45	HDTX	PT Panasia Indo Resources Tbk
46	RICY	PT Ricky Putra Globalindo Tbk
47	SSTM	PT Sunson Textile Manufacturer Tbk

No	Kode	Nama Perusahaan
48	TRIS	PT Trisula International Tbk
49	UNIT	PT Nusantara Inti Corpora Tbk
50	BATA	PT Sepatu Bata Tbk
51	BIMA	PT Primarindo Asia Infrastructure Tbk
52	JECC	PT Jembo Cable Company Tbk
53	KBLI	PT KMI Wire and Cable Tbk
54	KBLM	PT Kabelindo Murni Tbk
55	VOKS	PT Voksel Electric Tbk
56	ADES	PT Akasha Wira International Tbk
57	ALTO	PT Tri Banyan Tbk
58	DLTA	PT Delta Djakarta Tbk
59	ICBP	PT Indofood CBP Sukses Makmur Tbk
60	MLBI	PT Multi Bintang Indonesia Tbk
61	INDF	PT Indofood Sukses Makmur Tbk
62	MYOR	PT Mayora Indah Tbk
63	ROTI	PT Nippon Indosari Corporindo Tbk
64	SKBM	PT Sekar Bumi Tbk
65	SKLT	PT Sekar Laut Tbk
66	STTP	PT Siantar Top Tbk
67	ULTJ	PT Ultrajaya Milk Industry and Trading Company Tbk
68	HMSP	PT Handjaya Mandala Sampoerna Tbk
69	RMBA	PT Bentoel International Investama Tbk
70	WIIM	PT Wismilak Inti Makmur Tbk
71	DVLA	PT Darya Varia Laboratoria Tbk

No	Kode	Nama Perusahaan
72	KAEF	PT Kimia Farma (Persero) Tbk
73	KLBF	PT Kalbe Farma Tbk
74	MERK	PT Merck Tbk
75	PYFA	PT Pyridam Farma Tbk
76	TSPC	PT Tempo Scan Pasific Tbk
77	MBTO	PT Martina Berto Tbk
78	MRAT	PT Mustika Ratu Tbk
79	TCID	PT Mandom Insdonesia Tbk
80	UNVR	PT Unilever Indonesia Tbk
81	KDSI	PT Kedawung Setia Industrial Tbk
82	KICI	PT Kedaung Indah Can Tbk
83	LMPI	PT Langgeng Makmur Industry Tbk
84	IKAI	PT Inti Keramik Alami Asri Industri Tbk

Audit Tenure

No	Nama Perusahaan	Tahun	Audit Tenure
1	INTP (Indocement Tunggal Prakasa Tbk)	2016	1
		2017	2
		2018	1
2	SMBR (Semen Baturaja (Persero) Tbk)	2016	1
		2017	2
		2018	3
3	SMCB (Holcim Indonesia Tbk)	2016	1
		2017	1
		2018	2
4	AMFG (Asahimas Flat Glass Tbk)	2016	1
		2017	2
		2018	1
5	ARNA (Arwana Citra Mulia Tbk)	2016	1
		2017	1
		2018	2
6	KIAS (Keramika Indonesia Assosiasi Tbk)	2016	1
		2017	2
		2018	3
7	TOTO (Surya Toto Indonesia Tbk)	2016	1
		2017	1
		2018	2
8	ALKA (Alaska Industrindo Tbk)	2016	1
		2017	1
		2018	1
9	ALMI (Alumindo Light Metal Industry Tbk)	2016	1
		2017	1
		2018	2
10	BAJA (Saranacentral Bajatama Tbk)	2016	1
		2017	1
		2018	2

11	BTON (Beton Jaya Manunggal Tbk)	2016	1
		2017	1
		2018	1
12	CTBN (Citra Turbindo Tbk)	2016	1
		2017	1
		2018	1
13	GDST (Gunawan Dianjaya Steel Tbk)	2016	1
		2017	1
		2018	2
14	INAI (Indal Aluminium Industry Tbk)	2016	1
		2017	1
		2018	2
15	ISSP (Steel Pipe Industry of Indonesia Tbk)	2016	1
		2017	1
		2018	2
16	JKSW (Jakarta Kyoei Steel Work LTD Tbk)	2016	1
		2017	2
		2018	1
17	KRAS (Krakatau Steel Tbk)	2016	1
		2017	2
		2018	1
18	LION (Lion Metal Works Tbk)	2016	1
		2017	1
		2018	2
19	LMSH (Lionmesh Prima Tbk)	2016	1
		2017	1
		2018	2
20	PICO (Pelangi Indah Canindo Tbk)	2016	1
		2017	2
		2018	3
21	EKAD (Ekadharma International Tbk)	2016	1
		2017	2
		2018	1
22	ETWA (Eterindo Wahanatama Tbk)	2016	1
		2017	2
		2018	3

23	INCI (Intan Wijaya International Tbk)	2016	1
		2017	2
		2018	1
24	SRSN (Indo Acitama Tbk)	2016	1
		2017	1
		2018	2
25	UNIC (Unggul Indah Cahaya Tbk)	2016	1
		2017	1
		2018	1
26	AKPI (Argha Karya Prima Industry Tbk)	2016	1
		2017	2
		2018	1
27	APLI (Asiaplast Industries Tbk)	2016	1
		2017	1
		2018	1
28	BRNA (Berlina Tbk)	2016	1
		2017	1
		2018	2
29	IGAR (Champion Pasific Indonesia Tbk)	2016	1
		2017	1
		2018	2
30	SIMA (Siwani Makmur Tbk)	2016	1
		2017	1
		2018	1
31	CPIN (Charoen Pokphand Indonesia Tbk)	2016	1
		2017	1
		2018	1
32	MAIN (Malindo Feedmill Tbk)	2016	1
		2017	1
		2018	2
33	SIPD (Searad Produce Tbk)	2016	1
		2017	1
		2018	2
34	TIRT (Tirta Mahakam Resources Tbk)	2016	1
		2017	2
		2018	1

35	ALDO (Alkindo Naratama Tbk)	2016	1
		2017	1
		2018	2
36	FASW (Fajar Surya Wisesa Tbk)	2016	1
		2017	1
		2018	2
37	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	2016	1
		2017	2
		2018	1
38	SPMA (Suparma Tbk)	2016	1
		2017	1
		2018	2
39	GJTL (Gajah Tunggal Tbk)	2016	1
		2017	2
		2018	1
40	IMAS (Indomobil Sukses International Tbk)	2016	1
		2017	2
		2018	3
41	INDS (Indospring Tbk)	2016	1
		2017	1
		2018	2
42	LPIN (Multi Prima Sejahtera Tbk)	2016	1
		2017	1
		2018	2
43	PRAS (Prima alloy steel Universal Tbk)	2016	1
		2017	1
		2018	1
44	SMSM (Selamat Sempurna Tbk)	2016	1
		2017	1
		2018	1
45	HDTX (Panasia Indo Resources Tbk)	2016	1
		2017	2
		2018	1
46	RICY (Ricky Putra Globalindo Tbk)	2016	1
		2017	1
		2018	2

47	SSTM (Sunson Textile Manufacturer Tbk)	2016	1
		2017	1
		2018	2
48	TRIS (Trisula International Tbk)	2016	1
		2017	1
		2018	2
49	UNIT (Nusantara Inti Corpora Tbk)	2016	1
		2017	2
		2018	3
50	BATA (Sepatu Bata Tbk)	2016	1
		2017	2
		2018	3
51	BIMA (Primarindo Asia Infrastructure Tbk)	2016	1
		2017	2
		2018	1
52	JECC (Jembo Cable Company Tbk)	2016	1
		2017	2
		2018	3
53	KBLI (KMI Wire and Cable Tbk)	2016	1
		2017	1
		2018	2
54	KBLM (Kabelindo Murni Tbk)	2016	1
		2017	1
		2018	2
55	VOKS (Voksel Electric Tbk)	2016	1
		2017	2
		2018	1
56	ADES (PT Akasha Wira International Tbk)	2016	1
		2017	1
		2018	2
57	ALTO (PT Tri Banyan Tirta Tbk)	2016	1
		2017	1
		2018	2
58	DLTA (PT Delta Djakarta Tbk)	2016	1
		2017	1
		2018	1

59	ICBP (PT Indofood CBP Sukses Makmur Tbk)	2016	1
		2017	1
		2018	2
60	MLBI (PT Multi Bintang Indonesia Tbk)	2016	1
		2017	1
		2018	1
61	INDF (PT Indofood Sukses Makmur Tbk)	2016	1
		2017	1
		2018	2
62	MYOR (PT Mayora Indah Tbk)	2016	1
		2017	2
		2018	3
63	ROTI (PT Nippon Indosari Corporindo Tbk)	2016	1
		2017	1
		2018	2
64	SKBM (PT Sekar Bumi Tbk)	2016	1
		2017	2
		2018	3
65	SKLT (PT Sekar Laut Tbk)	2016	1
		2017	2
		2018	3
66	STTP (PT Siantar Top Tbk)	2016	1
		2017	1
		2018	2
67	ULTJ (PT Ultrajaya Milk Industry and Trading Company Tbk)	2016	1
		2017	1
		2018	2
68	HMSP (Handjaya Mandala Sampoerna Tbk)	2016	1
		2017	2
		2018	3
69	RMBA (Bentoel International Investama Tbk)	2016	1
		2017	1
		2018	2
70	WIIM (Wismilak Inti Makmur Tbk)	2016	1
		2017	2
		2018	3

71	DVLA (PT Darya Varia Laboratoria Tbk)	2016	1
		2017	2
		2018	1
72	KAEF (PT Kimia Farma (Persero) Tbk)	2016	1
		2017	2
		2018	1
73	KLBF (PT Kalbe Farma Tbk)	2016	1
		2017	1
		2018	2
74	MERK (PT Merck Tbk)	2016	1
		2017	1
		2018	2
75	PYFA (PT Pyridam Farma Tbk)	2016	1
		2017	2
		2018	3
76	TSPC (PT Tempo Scan Pasific Tbk)	2016	1
		2017	1
		2018	2
77	MBTO (PT Martina Berto Tbk)	2016	1
		2017	2
		2018	3
78	MRAT (PT Mustika Ratu Tbk)	2016	1
		2017	1
		2018	2
79	TCID (PT Mandom Indonesia Tbk)	2016	1
		2017	2
		2018	1
80	UNVR (PT Unilever Indonesia Tbk)	2016	1
		2017	1
		2018	1
81	KDSI (Kedawung Setia Industrial Tbk)	2016	1
		2017	2
		2018	1
82	KICI (PT Kedaung Indah Can Tbk)	2016	1
		2017	2
		2018	1

83	LMPI (PT Langgeng Makmur Industry Tbk)	2016	1
		2017	1
		2018	1
84	IKAI (Inti Keramik Alam Asri Industri Tbk)	2016	1
		2017	1
		2018	1

Client Importance

No	Nama Perusahaan	Tahun	Total Aset setelah Audit	Ln
1	INTP (Indocement Tunggal Prakasa Tbk)	2016	30.150.580.000	24,13
		2017	28.863.676.000	24,09
		2018	27.788.562.000	24,05
2	SMBR (Semen Baturaja (Persero) Tbk)	2016	4.368.876.996.000	29,11
		2017	5.060.337.248.000	29,25
		2018	5.538.079.503.000	29,34
3	SMCB (Holcim Indonesia Tbk)	2016	19.763.133.000	23,71
		2017	19.626.403.000	23,70
		2018	18.667.187.000	23,65
4	AMFG (Asahimas Flat Glass Tbk)	2016	5.504.890.000	22,43
		2017	6.267.816.000	22,56
		2018	8.432.632.000	22,86
5	ARNA (Arwana Citra Mulia Tbk)	2016	1.543.216.299.146	28,06
		2017	1.601.346.561.573	28,10
		2018	1.652.905.985.730	28,13
6	KIAS (Keramik Indonesia Assosiasi Tbk)	2016	1.859.669.927.962	28,25
		2017	1.767.603.505.697	28,20
		2018	1.704.424.579.208	28,16
7	TOTO (Surya Toto Indonesia Tbk)	2016	2.581.440.938.262	28,58
		2017	2.826.490.815.501	28,67
		2018	2.897.119.790.044	28,69
8	ALKA (Alaska Industrindo Tbk)	2016	136.618.855.000.000	32,55
		2017	305.208.703.000.000	33,35
		2018	648.968.295.000.000	34,11
9	ALMI (Alumindo Light Metal Industry Tbk)	2016	2.153.030.503.531	28,40
		2017	2.376.281.796.928	28,50
		2018	2.781.666.374.017	28,65
10	BAJA (Saranacentral Bajatama Tbk)	2016	982.626.956.424	27,61
		2017	946.448.936.464	27,58
		2018	901.181.796.270	27,53
11	BTON (Beton Jaya Manunggal Tbk)	2016	177.290.628.918	25,90
		2017	183.501.650.442	25,94
		2018	217.362.960.011	26,10
12	CTBN (Citra Turbindo Tbk)	2016	160.480.644	18,89
		2017	149.450.952	18,82
		2018	155.653.317	18,86

13	GDST (Gunawan Dianjaya Steel Tbk)	2016	1.257.609.869.910	27,86
		2017	1.374.987.178.565	27,95
		2018	1.351.861.756.994	27,93
14	INAI (Indal Aluminium Industry Tbk)	2016	1.339.032.413.455	27,92
		2017	1.213.916.545.120	27,82
		2018	1.400.683.598.096	27,97
15	ISSP (Steel Pipe Industry of Indonesia Tbk)	2016	6.041.811.000	22,52
		2017	6.269.365.000	22,56
		2018	6.494.070.000	22,59
16	JKSW (Jakarta Kyoei Steel Work LTD Tbk)	2016	273.181.586.009	26,33
		2017	252.294.581.992	26,25
		2018	190.631.006.514	25,97
17	KRAS (Krakatau Steel Tbk)	2016	3.936.713.000.000	29,00
		2017	4.114.386.000.000	29,05
		2018	4.298.318.000.000	29,09
18	LION (Lion Metal Works Tbk)	2016	685.812.995.987	27,25
		2017	681.937.947.736	27,25
		2018	696.192.628.101	27,27
19	LMSH (Lionmesh Prima Tbk)	2016	162.828.169.250	25,82
		2017	161.163.426.840	25,81
		2018	160.027.280.153	25,80
20	PICO (Pelangi Indah Canindo Tbk)	2016	638.566.761.462	27,18
		2017	723.062.823.329	27,31
		2018	852.932.442.585	27,47
21	EKAD (Ekadharma International Tbk)	2016	702.508.630.708	27,28
		2017	796.767.646.172	27,40
		2018	853.267.454.400	27,47
22	ETWA (Eterindo Wahanatama Tbk)	2016	115.893.571.034	25,48
		2017	1.114.568.571.897	27,74
		2018	1.090.658.578.996	27,72
23	INCI (Intan Wijaya International Tbk)	2016	269.351.381.344	26,32
		2017	303.788.390.330	26,44
		2018	391.362.697.956	26,69
24	SRSN (Indo Acitama Tbk)	2016	717.149.704.000.000	34,21
		2017	652.726.454.000.000	34,11
		2018	686.777.211.000.000	34,16
25	UNIC (Unggul Indah Cahaya Tbk)	2016	2.269.136.390	21,54
		2017	2.237.469.500	21,53
		2018	2.634.103.880	21,69
26	AKPI (Argha Karya Prima Industry Tbk)	2016	2.615.909.190.000.000	35,50
		2017	2.745.325.833.000.000	35,55
		2018	3.070.410.492.000.000	35,66

27	APLI (Asiaplast Industries Tbk)	2016	382.461.777.452	26,67
		2017	398.698.779.619	26,71
		2018	503.177.499.114	26,94
28	BRNA (Berlina Tbk)	2016	2.088.696.909.000.000	35,28
		2017	1.964.877.082.000.000	35,21
		2018	2.461.326.183.000.000	35,44
29	IGAR (Champion Pasific Indonesia Tbk)	2016	439.465.673.296	26,81
		2017	513.022.591.574	26,96
		2018	570.197.810.698	27,07
30	SIMA (Siwani Makmur Tbk)	2016	40.312.397.678	24,42
		2017	86.202.590.406	25,18
		2018	74.549.587.669	25,03
31	CPIN (Charoen Pokphand Indonesia Tbk)	2016	24.204.994.000	23,91
		2017	24.532.331.000	23,92
		2018	27.645.118.000	24,04
32	MAIN (Malindo Feedmill Tbk)	2016	3.826.862.840.000.000	35,88
		2017	4.008.635.719.000.000	35,93
		2018	4.335.844.455.000.000	36,01
33	SIPD (Searad Produce Tbk)	2016	2.567.211.000	21,67
		2017	2.239.699.000	21,53
		2018	2.187.879.000	21,51
34	TIRT (Tirta Mahakam Resources Tbk)	2016	815.997.477.795	27,43
		2017	859.299.056.455	27,48
		2018	923.366.433.799	27,55
35	ALDO (Alkindo Naratama Tbk)	2016	410.330.576.602	26,74
		2017	498.701.656.995	26,94
		2018	526.129.315.163	26,99
36	FASW (Fajar Surya Wisesa Tbk)	2016	8.583.223.835.997	29,78
		2017	9.369.891.776.775	29,87
		2018	10.965.118.708.784	30,03
37	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	2016	1.263.726.833.318	27,87
		2017	1.171.234.610.856	27,79
		2018	1.058.927.511.760	27,69
38	SPMA (Suparma Tbk)	2016	2.158.852.415.950	28,40
		2017	2.175.660.855.114	28,41
		2018	2.282.845.632.924	28,46
39	GJTL (Gajah Tunggal Tbk)	2016	18.697.779.000	23,65
		2017	18.191.176.000	23,62
		2018	19.711.478.000	23,70
40	IMAS (Indomobil Sukses International Tbk)	2016	25.633.342.258.679	30,87
		2017	31.440.443.615.533	31,08
		2018	40.955.996.273.862	31,34

41	INDS (Indospring Tbk)	2016	2.477.272.502.538	28,54
		2017	2.434.617.337.849	28,52
		2018	2.482.337.567.967	28,54
42	LPIN (Multi Prima Sejahtera Tbk)	2016	477.838.306.256	26,89
		2017	268.116.498.330	26,31
		2018	301.596.448.818	26,43
43	PRAS (Prima alloy steel Universal Tbk)	2016	1.596.466.547.662	28,10
		2017	1.542.243.721.302	28,06
		2018	1.635.543.021.515	28,12
44	SMSM (Selamat Sempurna Tbk)	2016	2.254.740.000	21,54
		2017	2.443.341.000	21,62
		2018	2.801.203.000	21,75
45	HDTX (Panasia Indo Resources Tbk)	2016	4.743.579.755.000.000	36,10
		2017	4.035.086.385.000.000	35,93
		2018	586.940.667.000.000	34,01
46	RICY (Ricky Putra Globalindo Tbk)	2016	1.288.683.925.066	27,88
		2017	1.374.444.788.282	27,95
		2018	1.539.602.054.832	28,06
47	SSTM (Sunson Textile Manufacturer Tbk)	2016	649.654.335.962	27,20
		2017	605.643.301.307	27,13
		2018	562.174.180.897	27,06
48	TRIS (Trisula International Tbk)	2016	639.701.164.511	27,18
		2017	544.968.319.987	27,02
		2018	633.014.281.325	27,17
49	UNIT (Nusantara Inti Corpora Tbk)	2016	432.913.180.372	26,79
		2017	426.384.622.878	26,78
		2018	419.701.649.147	26,76
50	BATA (Sepatu Bata Tbk)	2016	804.742.917.000.000	34,32
		2017	855.691.231.000.000	34,38
		2018	876.856.225.000.000	34,41
51	BIMA (Primarindo Asia Infrastructure Tbk)	2016	92.041.274.561	25,25
		2017	89.327.328.853	25,22
		2018	98.190.640.839	25,31
52	JECC (Jembo Cable Company Tbk)	2016	1.587.210.576.000.000	35,00
		2017	1.927.985.352.000.000	35,20
		2018	2.081.620.993.000.000	35,27
53	KBLI (KMI Wire and Cable Tbk)	2016	1.871.422.416.044	28,26
		2017	3.013.760.616.985	28,73
		2018	3.244.821.647.076	28,81
54	KBLM (Kabelindo Murni Tbk)	2016	639.091.366.917	27,18
		2017	1.235.198.847.468	27,84
		2018	1.298.358.478.375	27,89

55	VOKS (Voksel Electric Tbk)	2016	1.668.210.094.478	28,14
		2017	2.110.166.496.595	28,38
		2018	2.485.382.578.010	28,54
56	ADES (PT Akasha Wira International Tbk)	2016	767.479.000	20,46
		2017	840.236.000	20,55
		2018	881.275.000	20,60
57	ALTO (PT Tri Banyan Tirta Tbk)	2016	1.165.093.632.823	27,78
		2017	1.109.383.971.111	27,73
		2018	1.109.843.522.344	27,74
58	DLTA (PT Delta Djakarta Tbk)	2016	1.197.796.650.000.000	34,72
		2017	1.340.842.765.000.000	34,83
		2018	1.523.517.170.000.000	34,96
59	ICBP (PT Indofood CBP Sukses Makmur Tbk)	2016	28.901.948.000	24,09
		2017	31.619.514.000	24,18
		2018	34.367.153.000	24,26
60	MLBI (PT Multi Bintang Indonesia Tbk)	2016	82.174.515.000	25,13
		2017	88.400.877.000	25,21
		2018	96.537.796.000	25,29
61	INDF (PT Indofood Sukses Makmur Tbk)	2016	2.275.038.000	21,55
		2017	2.510.078.000	21,64
		2018	2.889.501.000	21,78
62	MYOR (PT Mayora Indah Tbk)	2016	12.922.421.859.142	30,19
		2017	14.915.849.800.251	30,33
		2018	17.591.706.426.634	30,50
63	ROTI (PT Nippon Indosari Corporindo Tbk)	2016	2.919.640.858.718	28,70
		2017	4.559.573.709.411	29,15
		2018	4.393.810.380.883	29,11
64	SKBM (PT Sekar Bumi Tbk)	2016	1.001.657.012.004	27,63
		2017	1.623.027.475.045	28,12
		2018	1.771.365.972.009	28,20
65	SKLT (PT Sekar Laut Tbk)	2016	568.239.939.951	27,07
		2017	636.284.210.210	27,18
		2018	747.293.725.435	27,34
66	STTP (PT Siantar Top Tbk)	2016	2.337.207.195.055	28,48
		2017	2.342.432.443.196	28,48
		2018	2.631.189.810.030	28,60
67	ULTJ (PT Ultrajaya Milk Industry and Trading Compa	2016	4.239.200.000	22,17
		2017	5.175.896.000	22,37
		2018	5.555.871.000	22,44
68	HMSP (Handjaya Mandala Sampoerna Tbk)	2016	42.508.277.000	24,47
		2017	43.141.063.000	24,49
		2018	46.602.420.000	24,56

69	RMBA (Bentoel International Investama Tbk)	2016	13.470.943.000	23,32
		2017	14.083.598.000	23,37
		2018	14.879.589.000	23,42
70	WIIM (Wismilak Inti Makmur Tbk)	2016	1.353.634.132.275	27,93
		2017	1.225.712.093.041	27,83
		2018	1.255.573.914.558	27,86
71	DVLA (PT Darya Varia Laboratoria Tbk)	2016	1.531.365.558.000.000	34,96
		2017	1.640.886.147.000.000	35,03
		2018	1.682.821.739.000.000	35,06
72	KAEF (PT Kimia Farma (Persero) Tbk)	2016	4.612.562.541.064	29,16
		2017	6.096.148.972.533	29,44
		2018	9.460.427.317.681	29,88
73	KLBF (PT Kalbe Farma Tbk)	2016	15.226.009.210.657	30,35
		2017	16.616.239.416.335	30,44
		2018	18.146.206.145.369	30,53
74	MERK (PT Merck Tbk)	2016	743.934.894.000.000	34,24
		2017	847.006.544.000.000	34,37
		2018	1.263.113.689.000.000	34,77
75	PYFA (PT Pyridam Farma Tbk)	2016	167.062.795.608	25,84
		2017	159.563.931.041	25,80
		2018	187.057.163.854	25,95
76	TSPC (PT Tempo Scan Pasific Tbk)	2016	6.585.807.349.438	29,52
		2017	7.434.900.309.021	29,64
		2018	7.869.975.060.326	29,69
77	MBTO (PT Martina Berto Tbk)	2016	709.959.168.088	27,29
		2017	780.669.761.787	27,38
		2018	648.016.880.325	27,20
78	MRAT (PT Mustika Ratu Tbk)	2016	483.037.173.864	26,90
		2017	497.354.419.089	26,93
		2018	511.887.783.867	26,96
79	TCID (PT Mandom Indonesia Tbk)	2016	2.185.101.038.101	28,41
		2017	2.361.807.189.430	28,49
		2018	2.445.143.511.801	28,53
80	UNVR (PT Unilever Indonesia Tbk)	2016	16.745.695.000	23,54
		2017	18.906.413.000	23,66
		2018	19.522.970.000	23,69
81	KDSI (Kedawang Setia Industrial Tbk)	2016	1.142.273.020.550	27,76
		2017	1.328.291.727.616	27,91
		2018	1.391.416.464.512	27,96
82	KICI (PT Kedaung Indah Can Tbk)	2016	139.809.135.385	25,66
		2017	149.420.009.884	25,73
		2018	154.088.747.766	25,76
83	LMPI (PT Langgeng Makmur Industry Tbk)	2016	810.364.824.722	27,42
		2017	834.548.374.286	27,45
		2018	786.704.752.983	27,39
84	IKAI (Inti Keramik Alam Asri Industri Tbk)	2016	265.028.561.000.000	33,21
		2017	219.245.635.000.000	33,02
		2018	1.337.016.109.000.000	34,83

Spesialisasi Industri KAP

No	Nama Perusahaan	Tahun	SIK
1	INTP (Indocement Tunggal Prakasa Tbk)	2016	1
		2017	1
		2018	1
2	SMBR (Semen Baturaja (Persero) Tbk)	2016	0
		2017	0
		2018	0
3	SMCB (Holcim Indonesia Tbk)	2016	1
		2017	1
		2018	1
4	AMFG (Asahimas Flat Glass Tbk)	2016	0
		2017	0
		2018	0
5	ARNA (Arwana Citra Mulia Tbk)	2016	1
		2017	1
		2018	1
6	KIAS (Keramika Indonesia Assosiasi Tbk)	2016	0
		2017	0
		2018	0
7	TOTO (Surya Toto Indonesia Tbk)	2016	1
		2017	1
		2018	1
8	ALKA (Alaska Industrindo Tbk)	2016	0
		2017	0
		2018	1
9	ALMI (Alumindo Light Metal Industry Tbk)	2016	1
		2017	1
		2018	1
10	BAJA (Saranacentral Bajatama Tbk)	2016	0
		2017	0
		2018	0
11	BTON (Beton Jaya Manunggal Tbk)	2016	0
		2017	0
		2018	0

12	CTBN (Citra Turbindo Tbk)	2016	1
		2017	1
		2018	1
13	GDST (Gunawan Dianjaya Steel Tbk)	2016	0
		2017	0
		2018	0
14	INAI (Indal Aluminium Industry Tbk)	2016	1
		2017	1
		2018	1
15	ISSP (Steel Pipe Industry of Indonesia Tbk)	2016	0
		2017	0
		2018	0
16	JKSW (Jakarta Kyoei Steel Work LTD Tbk)	2016	0
		2017	0
		2018	0
17	KRAS (Krakatau Steel Tbk)	2016	1
		2017	1
		2018	1
18	LION (Lion Metal Works Tbk)	2016	0
		2017	0
		2018	0
19	LMSH (Lionmesh Prima Tbk)	2016	0
		2017	0
		2018	0
20	PICO (Pelangi Indah Canindo Tbk)	2016	0
		2017	0
		2018	0
21	EKAD (Ekadharma International Tbk)	2016	0
		2017	0
		2018	0
22	ETWA (Eterindo Wahanatama Tbk)	2016	0
		2017	0
		2018	0
23	INCI (Intan Wijaya International Tbk)	2016	0
		2017	0
		2018	0

24	SRSN (Indo Acitama Tbk)	2016	0
		2017	0
		2018	0
25	UNIC (Unggul Indah Cahaya Tbk)	2016	1
		2017	1
		2018	1
26	AKPI (Argha Karya Prima Industry Tbk)	2016	1
		2017	1
		2018	1
27	APLI (Asiaplast Industries Tbk)	2016	1
		2017	1
		2018	1
28	BRNA (Berlina Tbk)	2016	0
		2017	0
		2018	0
29	IGAR (Champion Pasific Indonesia Tbk)	2016	0
		2017	1
		2018	1
30	SIMA (Siwani Makmur Tbk)	2016	0
		2017	0
		2018	0
31	CPIN (Charoen Pokphand Indonesia Tbk)	2016	1
		2017	1
		2018	1
32	MAIN (Malindo Feedmill Tbk)	2016	1
		2017	0
		2018	0
33	SIPD (Searad Produce Tbk)	2016	1
		2017	1
		2018	1
34	TIRT (Tirta Mahakam Resources Tbk)	2016	0
		2017	0
		2018	0
35	ALDO (Alkindo Naratama Tbk)	2016	0
		2017	0
		2018	0

36	FASW (Fajar Surya Wisesa Tbk)	2016	1
		2017	1
		2018	1
37	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	2016	0
		2017	0
		2018	0
38	SPMA (Suparma Tbk)	2016	0
		2017	0
		2018	0
39	GJTL (Gajah Tunggal Tbk)	2016	1
		2017	1
		2018	1
40	IMAS (Indomobil Sukses International Tbk)	2016	1
		2017	1
		2018	1
41	INDS (Indospring Tbk)	2016	1
		2017	1
		2018	1
42	LPIN (Multi Prima Sejahtera Tbk)	2016	1
		2017	1
		2018	1
43	PRAS (Prima alloy steel Universal Tbk)	2016	0
		2017	0
		2018	0
44	SMSM (Selamat Sempurna Tbk)	2016	1
		2017	1
		2018	1
45	HDTX (Panasia Indo Resources Tbk)	2016	0
		2017	0
		2018	0
46	RICY (Ricky Putra Globalindo Tbk)	2016	0
		2017	0
		2018	0
47	SSTM (Sunson Textile Manufacturer Tbk)	2016	0
		2017	0
		2018	0

48	TRIS (Trisula International Tbk)	2016	0
		2017	0
		2018	1
49	UNIT (Nusantara Inti Corpora Tbk)	2016	0
		2017	0
		2018	0
50	BATA (Sepatu Bata Tbk)	2016	1
		2017	1
		2018	1
51	BIMA (Primarindo Asia Infrastructure Tbk)	2016	0
		2017	0
		2018	0
52	JECC (Jembo Cable Company Tbk)	2016	1
		2017	1
		2018	1
53	KBLI (KMI Wire and Cable Tbk)	2016	1
		2017	1
		2018	1
54	KBLM (Kabelindo Murni Tbk)	2016	1
		2017	0
		2018	0
55	VOKS (Voksel Electric Tbk)	2016	0
		2017	0
		2018	0
56	ADES (PT Akasha Wira International Tbk)	2016	1
		2017	1
		2018	1
57	ALTO (PT Tri Banyan Tirta Tbk)	2016	0
		2017	0
		2018	0
58	DLTA (PT Delta Djakarta Tbk)	2016	1
		2017	1
		2018	1
59	ICBP (PT Indofood CBP Sukses Makmur Tbk)	2016	1
		2017	1
		2018	1

60	INDF (PT Indofood Sukses Makmur Tbk)	2016	1
		2017	1
		2018	1
61	MLBI (PT Multi Bintang Indonesia Tbk)	2016	1
		2017	1
		2018	1
62	MYOR (PT Mayora Indah Tbk)	2016	0
		2017	0
		2018	0
63	ROTI (PT Nippon Indosari Corporindo Tbk)	2016	1
		2017	1
		2018	1
64	SKBM (PT Sekar Bumi Tbk)	2016	1
		2017	1
		2018	1
65	SKLT (PT Sekar Laut Tbk)	2016	1
		2017	1
		2018	1
66	STTP (PT Siantar Top Tbk)	2016	0
		2017	0
		2018	0
67	ULTJ (PT Ultrajaya Milk Industry and Trading Company Tbk)	2016	1
		2017	1
		2018	1
68	HMSP (Handjaya Mandala Sampoerna Tbk)	2016	0
		2017	0
		2018	0
69	RMBA (Bentoel International Investama Tbk)	2016	1
		2017	1
		2018	1
70	WIIM (Wismilak Inti Makmur Tbk)	2016	0
		2017	0
		2018	0
71	DVLA (PT Darya Varia Laboratoria Tbk)	2016	1
		2017	1
		2018	1

72	KAEF (PT Kimia Farma (Persero) Tbk)	2016	0
		2017	0
		2018	0
73	KLBF (PT Kalbe Farma Tbk)	2016	1
		2017	1
		2018	1
74	MERK (PT Merck Tbk)	2016	0
		2017	0
		2018	0
75	PYFA (PT Pyridam Farma Tbk)	2016	1
		2017	1
		2018	1
76	TSPC (PT Tempo Scan Pasific Tbk)	2016	1
		2017	1
		2018	1
77	MBTO (PT Martina Berto Tbk)	2016	1
		2017	1
		2018	1
78	MRAT (PT Mustika Ratu Tbk)	2016	1
		2017	0
		2018	0
79	TCID (PT Mandom Indonesia Tbk)	2016	1
		2017	1
		2018	1
80	UNVR (PT Unilever Indonesia Tbk)	2016	0
		2017	0
		2018	0

81	KDSI (Kedawung Setia Industrial Tbk)	2016	0
		2017	0
		2018	0
82	KICI (PT Kedaung Indah Can Tbk)	2016	1
		2017	1
		2018	1
83	LMPI (PT Langgeng Makmur Industry Tbk)	2016	0
		2017	1
		2018	0
84	IKAI (Inti Keramik Alam Asri Industri Tbk)	2016	0
		2017	1
		2018	1

Kualitas Audit

No	Nama Perusahaan	Tahun	Kualitas Audit
1	INTP (Indocement Tunggul Prakasa Tbk)	2016	1
		2017	1
		2018	1
2	SMBR (Semen Baturaja (Persero) Tbk)	2016	1
		2017	1
		2018	1
3	SMCB (Holcim Indonesia Tbk)	2016	0
		2017	1
		2018	1
4	AMFG (Asahimas Flat Glass Tbk)	2016	0
		2017	1
		2018	1
5	ARNA (Arwana Citra Mulia Tbk)	2016	1
		2017	1
		2018	1
6	KIAS (Keramika Indonesia Assosiasi Tbk)	2016	1
		2017	1
		2018	1
7	TOTO (Surya Toto Indonesia Tbk)	2016	1
		2017	1
		2018	1
8	ALKA (Alaska Industrindo Tbk)	2016	1
		2017	1
		2018	1
9	ALMI (Alumindo Light Metal Industry Tbk)	2016	1
		2017	1
		2018	1
10	BAJA (Saranacentral Bajatama Tbk)	2016	1
		2017	1
		2018	1

11	BTON (Beton Jaya Manunggal Tbk)	2016	1
		2017	1
		2018	1
12	CTBN (Citra Turbindo Tbk)	2016	1
		2017	1
		2018	1
13	GDST (Gunawan Dianjaya Steel Tbk)	2016	1
		2017	1
		2018	1
14	INAI (Indal Aluminium Industry Tbk)	2016	1
		2017	1
		2018	1
15	ISSP (Steel Pipe Industry of Indonesia Tbk)	2016	1
		2017	1
		2018	1
16	JKSW (Jakarta Kyoei Steel Work LTD Tbk)	2016	1
		2017	1
		2018	1
17	KRAS (Krakatau Steel Tbk)	2016	1
		2017	1
		2018	1
18	LION (Lion Metal Works Tbk)	2016	1
		2017	1
		2018	1
19	LMSH (Lionmesh Prima Tbk)	2016	1
		2017	0
		2018	1
20	PICO (Pelangi Indah Canindo Tbk)	2016	1
		2017	1
		2018	1
21	EKAD (Ekadharma International Tbk)	2016	1
		2017	1
		2018	1
22	ETWA (Eterindo Wahanatama Tbk)	2016	1
		2017	1
		2018	1

23	INCI (Intan Wijaya International Tbk)	2016	1
		2017	1
		2018	1
24	SRSN (Indo Acitama Tbk)	2016	1
		2017	1
		2018	1
25	UNIC (Unggul Indah Cahaya Tbk)	2016	1
		2017	1
		2018	1
26	AKPI (Argha Karya Prima Industry Tbk)	2016	1
		2017	1
		2018	1
27	APLI (Asiaplast Industries Tbk)	2016	1
		2017	1
		2018	1
28	BRNA (Berlina Tbk)	2016	1
		2017	1
		2018	1
29	IGAR (Champion Pasific Indonesia Tbk)	2016	1
		2017	1
		2018	1
30	SIMA (Siwani Makmur Tbk)	2016	1
		2017	1
		2018	1
31	CPIN (Charoen Pokphand Indonesia Tbk)	2016	1
		2017	1
		2018	1
32	MAIN (Malindo Feedmill Tbk)	2016	1
		2017	1
		2018	1
33	SIPD (Searad Produce Tbk)	2016	1
		2017	1
		2018	1
34	TIRT (Tirta Mahakam Resources Tbk)	2016	1
		2017	1
		2018	1

35	ALDO (Alkindo Naratama Tbk)	2016	1
		2017	1
		2018	1
36	FASW (Fajar Surya Wisesa Tbk)	2016	1
		2017	1
		2018	1
37	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	2016	0
		2017	1
		2018	1
38	SPMA (Suparma Tbk)	2016	1
		2017	1
		2018	1
39	GJTL (Gajah Tunggal Tbk)	2016	0
		2017	1
		2018	1
40	IMAS (Indomobil Sukses International Tbk)	2016	1
		2017	1
		2018	1
41	INDS (Indospring Tbk)	2016	1
		2017	1
		2018	1
42	LPIN (Multi Prima Sejahtera Tbk)	2016	1
		2017	0
		2018	1
43	PRAS (Prima alloy steel Universal Tbk)	2016	1
		2017	1
		2018	1
44	SMSM (Selamat Sempurna Tbk)	2016	1
		2017	1
		2018	1
45	HDTX (Panasia Indo Resources Tbk)	2016	1
		2017	1
		2018	1
46	RICY (Ricky Putra Globalindo Tbk)	2016	1
		2017	1
		2018	1

47	SSTM (Sunson Textile Manufacturer Tbk)	2016	1
		2017	1
		2018	0
48	TRIS (Trisula International Tbk)	2016	1
		2017	1
		2018	1
49	UNIT (Nusantara Inti Corpora Tbk)	2016	1
		2017	1
		2018	1
50	BATA (Sepatu Bata Tbk)	2016	1
		2017	1
		2018	1
51	BIMA (Primarindo Asia Infrastructure Tbk)	2016	1
		2017	1
		2018	1
52	JECC (Jembo Cable Company Tbk)	2016	1
		2017	1
		2018	1
53	KBLI (KMI Wire and Cable Tbk)	2016	1
		2017	1
		2018	1
54	KBLM (Kabelindo Murni Tbk)	2016	1
		2017	1
		2018	1
55	VOKS (Voksel Electric Tbk)	2016	1
		2017	1
		2018	1
56	ADES (PT Akasha Wira International Tbk)	2016	1
		2017	1
		2018	1
57	ALTO (PT Tri Banyan Tirta Tbk)	2016	1
		2017	1
		2018	1
58	DLTA (PT Delta Djakarta Tbk)	2016	1
		2017	1
		2018	1

59	ICBP (PT Indofood CBP Sukses Makmur Tbk)	2016	1
		2017	1
		2018	1
60	INDF (PT Indofood Sukses Makmur Tbk)	2016	1
		2017	1
		2018	1
61	MLBI (PT Multi Bintang Indonesia Tbk)	2016	1
		2017	0
		2018	1
62	MYOR (PT Mayora Indah Tbk)	2016	1
		2017	1
		2018	1
63	ROTI (PT Nippon Indosari Corporindo Tbk)	2016	0
		2017	1
		2018	1
64	SKBM (PT Sekar Bumi Tbk)	2016	1
		2017	1
		2018	1
65	SKLT (PT Sekar Laut Tbk)	2016	1
		2017	1
		2018	1
66	STTP (PT Siantar Top Tbk)	2016	1
		2017	1
		2018	1
67	ULTJ (PT Ultrajaya Milk Industry and Trading Company Tbk)	2016	1
		2017	1
		2018	1
68	HMSP (Handjaya Mandala Sampoerna Tbk)	2016	1
		2017	1
		2018	1
69	RMBA (Bentoel International Investama Tbk)	2016	1
		2017	1
		2018	1
70	WIIM (Wismilak Inti Makmur Tbk)	2016	0
		2017	1
		2018	1

71	DVLA (PT Darya Varia Laboratoria Tbk)	2016	1
		2017	1
		2018	1
72	KAEF (PT Kimia Farma (Persero) Tbk)	2016	1
		2017	1
		2018	1
73	KLBF (PT Kalbe Farma Tbk)	2016	1
		2017	1
		2018	1
74	MERK (PT Merck Tbk)	2016	1
		2017	1
		2018	0
75	PYFA (PT Pyridam Farma Tbk)	2016	1
		2017	1
		2018	1
76	TSPC (PT Tempo Scan Pasific Tbk)	2016	1
		2017	1
		2018	1
77	MBTO (PT Martina Berto Tbk)	2016	1
		2017	1
		2018	1
78	MRAT (PT Mustika Ratu Tbk)	2016	1
		2017	1
		2018	1
79	TCID (PT Mandom Indonesia Tbk)	2016	1
		2017	1
		2018	1
80	UNVR (PT Unilever Indonesia Tbk)	2016	1
		2017	1
		2018	0

81	KDSI (Kedawung Setia Industrial Tbk)	2016	1
		2017	1
		2018	1
82	KICI (PT Kedaung Indah Can Tbk)	2016	1
		2017	1
		2018	0
83	LMPI (PT Langgeng Makmur Industry Tbk)	2016	1
		2017	1
		2018	1
84	IKAI (Inti Keramik Alam Asri Industri Tbk)	2016	1
		2017	1
		2018	1

Data Perusahaan Asset dan Laba

No	Nama Perusahaan	Tahun	Total Aset	Labanya Netto
1	INTP (Indocement Tunggul Prakasa Tbk)	2016	30.150.580.000	3.870.319.000
		2017	28.863.676.000	1.859.818.000
		2018	27.788.562.000	1.145.937.000
2	SMBR (Semen Baturaja (Persero) Tbk)	2016	4.368.876.996.000	259.090.525.000
		2017	5.060.337.248.000	146.648.432.000
		2018	5.538.079.503.000	73.564.912.000
3	SMCB (Holcim Indonesia Tbk)	2016	19.763.133.000	274.318.000
		2017	19.626.403.000	863.644.000
		2018	18.667.187.000	780.601.000
4	AMFG (Asahimas Flat Glass Tbk)	2016	5.504.890.000	243.761.000
		2017	6.267.816.000	15.667.000
		2018	8.432.632.000	6.596.000
5	ARNA (Arwana Citra Mulia Tbk)	2016	1.543.216.299.146	88.771.061.003
		2017	1.601.346.561.573	118.231.212.160
		2018	1.652.905.985.730	158.891.252.212
6	KIAS (Keramik Indonesia Assosiasi Tbk)	2016	1.859.669.927.962	261.657.352.370
		2017	1.767.603.505.697	93.299.775.305
		2018	1.704.424.579.208	71.893.063.455
7	TOTO (Surya Toto Indonesia Tbk)	2016	2.581.440.938.262	168.564.583.718
		2017	2.826.490.815.501	278.935.804.544
		2018	2.897.119.790.044	346.692.796.102
8	ALKA (Alaska Industrindo Tbk)	2016	136.618.855.000.000	5.161.670.000.000
		2017	305.208.703.000.000	15.406.256.000.000
		2018	648.968.295.000.000	22.943.498.000.000
9	ALMI (Alumindo Light Metal Industry Tbk)	2016	2.153.030.503.531	99.931.854.409
		2017	2.376.281.796.928	8.446.455.684
		2018	2.781.666.374.017	6.544.635.062
10	BAJA (Saranacental Bajatama Tbk)	2016	982.626.956.424	34.393.355.090
		2017	946.448.936.464	24.486.490.201
		2018	901.181.796.270	95.494.861.660
11	BTON (Beton Jaya Manunggal Tbk)	2016	177.290.628.918	5.974.737.984
		2017	183.501.650.442	11.370.927.212
		2018	217.362.960.011	27.812.712.161
12	CTBN (Citra Turbindo Tbk)	2016	160.480.644	933.521
		2017	149.450.952	12.114.563
		2018	155.653.317	5.794.754
13	GDST (Gunawan Dianjaya Steel Tbk)	2016	1.257.609.869.910	31.704.557.018
		2017	1.374.987.178.565	5.462.096.177
		2018	1.351.861.756.994	87.798.857.709
14	INAI (Indal Aluminium Industry Tbk)	2016	1.339.032.413.455	35.552.975.244
		2017	1.213.916.545.120	38.651.704.520
		2018	1.400.683.598.096	40.463.141.352
15	ISSP (Steel Pipe Industry of Indonesia Tbk)	2016	6.041.811.000	102.925.000
		2017	6.269.365.000	8.634.000
		2018	6.494.070.000	48.741.000

16	JKSW (Jakarta Kyoei Steel Work LTD Tbk)	2016	273.181.586.009	2.895.181.993
		2017	252.294.581.992	3.925.258.889
		2018	190.631.006.514	48.588.147.020
17	KRAS (Krakatau Steel Tbk)	2016	3.936.713.000.000	180.722.000.000
		2017	4.114.386.000.000	86.097.000.000
		2018	4.298.318.000.000	77.163.000.000
18	LION (Lion Metal Works Tbk)	2016	685.812.995.987	42.345.417.055
		2017	681.937.947.736	9.282.943.009
		2018	696.192.628.101	14.679.673.993
19	LMSH (Lionmesh Prima Tbk)	2016	162.828.169.250	6.252.814.811
		2017	161.163.426.840	12.967.113.850
		2018	160.027.280.153	2.886.727.390
20	PICO (Pelangi Indah Canindo Tbk)	2016	638.566.761.462	13.753.451.941
		2017	723.062.823.329	20.189.516.036
		2018	852.932.442.585	15.730.406.346
21	EKAD (Ekadharma International Tbk)	2016	702.508.630.708	90.685.821.530
		2017	796.767.646.172	76.195.665.729
		2018	853.267.454.400	74.045.187.763
22	ETWA (Eterindo Wahanatama Tbk)	2016	115.893.571.034	68.488.774.415
		2017	1.114.568.571.897	127.520.699.008
		2018	1.090.658.578.996	138.527.581.191
23	INCI (Intan Wijaya International Tbk)	2016	269.351.381.344	9.988.836.259
		2017	303.788.390.330	16.554.272.131
		2018	391.362.697.956	16.675.673.703
24	SRSN (Indo Acitama Tbk)	2016	717.149.704.000.000	11.056.051.000.000
		2017	652.726.454.000.000	17.698.567.000.000
		2018	686.777.211.000.000	38.735.092.000.000
25	UNIC (Unggul Indah Cahaya Tbk)	2016	2.269.136.390	21.122.276
		2017	2.237.469.500	11.931.399
		2018	2.634.103.880	17.280.630
26	AKPI (Argha Karya Prima Industry Tbk)	2016	2.615.909.190.000.000	52.393.857.000.000
		2017	2.745.325.833.000.000	13.333.970.000.000
		2018	3.070.410.492.000.000	64.226.271.000.000
27	APLI (Asiaplast Industries Tbk)	2016	382.461.777.452	25.109.482.194
		2017	398.698.779.619	12.367.185.497
		2018	503.177.499.114	23.469.671.376
28	BRNA (Berlina Tbk)	2016	2.088.696.909.000.000	12.664.977.000.000
		2017	1.964.877.082.000.000	178.283.422.000.000
		2018	2.461.326.183.000.000	23.662.406.000.000
29	IGAR (Champion Pasific Indonesia Tbk)	2016	439.465.673.296	69.305.629.795
		2017	513.022.591.574	72.376.683.136
		2018	570.197.810.698	44.672.438.405
30	SIMA (Siwani Makmur Tbk)	2016	40.312.397.678	409.195.771
		2017	86.202.590.406	161.969.306
		2018	74.549.587.669	14.528.390.327
31	CPIN (Charoen Pokphand Indonesia Tbk)	2016	24.204.994.000	2.225.402.000
		2017	24.532.331.000	2.449.875.000
		2018	27.645.118.000	4.551.485.000

32	MAIN (Malindo Feedmill Tbk)	2016	3.826.862.840.000.000	211.960.537.000.000
		2017	4.008.635.719.000.000	41.521.427.000.000
		2018	4.335.844.455.000.000	284.246.878.000.000
33	SIPD (Searad Produce Tbk)	2016	2.567.211.000	13.049.000
		2017	2.239.699.000	354.925.000
		2018	2.187.879.000	25.934.000
34	TIRT (Tirta Mahakam Resources Tbk)	2016	815.997.477.795	29.988.504.757
		2017	859.299.056.455	1.001.385.942
		2018	923.366.433.799	36.477.174.515
35	ALDO (Alkindo Naratama Tbk)	2016	410.330.576.602	25.229.505.223
		2017	498.701.656.995	29.035.395.397
		2018	526.129.315.163	42.506.275.523
36	FASW (Fajar Surya Wisesa Tbk)	2016	8.583.223.835.997	778.012.761.625
		2017	9.369.891.776.775	595.868.198.714
		2018	10.965.118.708.784	1.405.367.771.073
37	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	2016	1.263.726.833.318	102.760.678.879
		2017	1.171.234.610.856	125.704.262.231
		2018	1.058.927.511.760	124.767.897.543
38	SPMA (Suparma Tbk)	2016	2.158.852.415.950	81.063.430.679
		2017	2.175.660.855.114	92.280.117.234
		2018	2.282.845.632.924	82.232.722.269
39	GJTL (Gajah Tunggal Tbk)	2016	18.697.779.000	626.561.000
		2017	18.191.176.000	45.028.000
		2018	19.711.478.000	74.557.000
40	IMAS (Indomobil Sukses International Tbk)	2016	25.633.342.258.679	312.881.005.784
		2017	31.440.443.615.533	59.777.940.857
		2018	40.955.996.273.862	98.774.620.340
41	INDS (Indospring Tbk)	2016	2.477.272.502.538	49.556.367.334
		2017	2.434.617.337.849	113.639.539.901
		2018	2.482.337.567.967	110.686.883.366
42	LPIN (Multi Prima Sejahtera Tbk)	2016	477.838.306.256	64.037.459.813
		2017	268.116.498.330	191.977.703.453
		2018	301.596.448.818	32.755.830.588
43	PRAS (Prima alloy steel Universal Tbk)	2016	1.596.466.547.662	2.690.964.317
		2017	1.542.243.721.302	3.226.268.273
		2018	1.635.543.021.515	6.357.160.962
44	SMSM (Selamat Sempurna Tbk)	2016	2.254.740.000	502.192.000
		2017	2.443.341.000	555.388.000
		2018	2.801.203.000	633.550.000
45	HDTX (Panasia Indo Resources Tbk)	2016	4.743.579.755.000.000	393.567.640.000.000
		2017	4.035.086.385.000.000	847.049.209.000.000
		2018	586.940.667.000.000	229.988.885.000.000
46	RICY (Ricky Putra Globalindo Tbk)	2016	1.288.683.925.066	14.033.426.519
		2017	1.374.444.788.282	16.558.562.698
		2018	1.539.602.054.832	18.480.376.458
47	SSTM (Sunson Textile Manufacturer Tbk)	2016	649.654.335.962	15.752.958.422
		2017	605.643.301.307	23.709.833.744
		2018	562.174.180.897	1.112.037.917

48	TRIS (Trisula International Tbk)	2016	639.701.164.511	24.191.377.409
		2017	544.968.319.987	14.198.889.550
		2018	633.014.281.325	19.665.074.694
49	UNIT (Nusantara Inti Corpora Tbk)	2016	432.913.180.372	860.775.733
		2017	426.384.622.878	1.062.124.056
		2018	419.701.649.147	506.523.775
50	BATA (Sepatu Bata Tbk)	2016	804.742.917.000.000	42.231.663.000.000
		2017	855.691.231.000.000	53.654.376.000.000
		2018	876.856.225.000.000	67.944.867.000.000
51	BIMA (Primarindo Asia Infrastructure Tbk)	2016	92.041.274.561	17.410.120.742
		2017	89.327.328.853	15.795.652.032
		2018	98.190.640.839	2.349.855.961
52	JECC (Jembo Cable Company Tbk)	2016	1.587.210.576.000.000	132.423.161.000.000
		2017	1.927.985.352.000.000	83.355.374.000.000
		2018	2.081.620.993.000.000	88.428.879.000.000
53	KBLI (KMI Wire and Cable Tbk)	2016	1.871.422.416.044	334.338.838.592
		2017	3.013.760.616.985	358.974.051.474
		2018	3.244.821.647.076	235.651.063.203
54	KBLM (Kabelindo Murni Tbk)	2016	639.091.366.917	21.245.022.916
		2017	1.235.198.847.468	43.994.949.645
		2018	1.298.358.478.375	40.675.096.628
55	VOKS (Voksel Electric Tbk)	2016	1.668.210.094.478	160.045.873.393
		2017	2.110.166.496.595	166.204.959.339
		2018	2.485.382.578.010	105.468.744.587
56	ADES (PT Akasha Wira International Tbk)	2016	767.479.000	55.951.000
		2017	840.236.000	38.242.000
		2018	881.275.000	52.958.000
57	ALTO (PT Tri Banyan Tirta Tbk)	2016	1.165.093.632.823	26.500.565.763
		2017	1.109.383.971.111	62.849.581.665
		2018	1.109.843.522.344	33.021.220.862
58	DLTA (PT Delta Djakarta Tbk)	2016	1.197.796.650.000.000	254.509.268.000.000
		2017	1.340.842.765.000.000	279.772.635.000.000
		2018	1.523.517.170.000.000	338.129.985.000.000
59	ICBP (PT Indofood CBP Sukses Makmur Tbk)	2016	28.901.948.000	3.631.301.000
		2017	31.619.514.000	3.543.173.000
		2018	34.367.153.000	4.658.781.000
60	INDF (PT Indofood Sukses Makmur Tbk)	2016	82.174.515.000	5.266.906.000
		2017	88.400.877.000	5.145.063.000
		2018	96.537.796.000	6.350.788.000
61	MLBI (PT Multi Bintang Indonesia Tbk)	2016	2.275.038.000	982.129.000
		2017	2.510.078.000	1.322.067.000
		2018	2.889.501.000	1.224.807.000
62	MYOR (PT Mayora Indah Tbk)	2016	12.922.421.859.142	1.388.676.127.665
		2017	14.915.849.800.251	1.630.953.830.893
		2018	17.591.706.426.634	1.760.434.280.304
63	ROTI (PT Nippon Indosari Corporindo Tbk)	2016	2.919.640.858.718	279.777.368.831
		2017	4.559.573.709.411	135.364.021.139
		2018	4.393.810.380.883	127.171.436.363

64	SKBM (PT Sekar Bumi Tbk)	2016	1.001.657.012.004	22.545.456.050
		2017	1.623.027.475.045	25.880.464.791
		2018	1.771.365.972.009	15.954.632.472
65	SKLT (PT Sekar Laut Tbk)	2016	568.239.939.951	20.646.121.074
		2017	636.284.210.210	22.970.715.348
		2018	747.293.725.435	31.954.131.252
66	STTP (PT Siantar Top Tbk)	2016	2.337.207.195.055	174.176.717.866
		2017	2.342.432.443.196	216.024.079.834
		2018	2.631.189.810.030	255.088.886.019
67	J (PT Ultrajaya Milk Industry and Trading Company)	2016	4.239.200.000	709.825.000
		2017	5.175.896.000	718.402.000
		2018	5.555.871.000	701.607.000
68	HMSP (Handjaya Mandala Sampoerna Tbk)	2016	42.508.277.000	12.762.229.000
		2017	43.141.063.000	12.670.534.000
		2018	46.602.420.000	13.538.418.000
69	RMBA (Bentoel International Investama Tbk)	2016	13.470.943.000	2.085.811.000
		2017	14.083.598.000	480.063.000
		2018	14.879.589.000	608.463.000
70	WIIM (Wismilak Inti Makmur Tbk)	2016	1.353.634.132.275	106.290.306.868
		2017	1.225.712.093.041	40.589.790.851
		2018	1.255.573.914.558	51.142.850.919
71	DVLA (PT Darya Varia Laboratoria Tbk)	2016	1.531.365.558.000.000	152.083.400.000.000
		2017	1.640.886.147.000.000	162.249.293.000.000
		2018	1.682.821.739.000.000	200.651.968.000.000
72	KAEF (PT Kimia Farma (Persero) Tbk)	2016	4.612.562.541.064	271.597.947.663
		2017	6.096.148.972.533	331.707.917.461
		2018	9.460.427.317.681	401.792.808.948
73	KLBF (PT Kalbe Farma Tbk)	2016	15.226.009.210.657	2.350.884.933.551
		2017	16.616.239.416.335	2.453.251.410.604
		2018	18.146.206.145.369	2.497.261.964.757
74	MERK (PT Merck Tbk)	2016	743.934.894.000.000	153.842.847.000.000
		2017	847.006.544.000.000	144.677.294.000.000
		2018	1.263.113.689.000.000	1.163.324.165.000.000
75	PYFA (PT Pyridam Farma Tbk)	2016	167.062.795.608	5.146.317.041
		2017	159.563.931.041	7.127.402.168
		2018	187.057.163.854	8.447.447.988
76	TSPC (PT Tempo Scan Pasific Tbk)	2016	6.585.807.349.438	545.493.536.262
		2017	7.434.900.309.021	557.339.581.996
		2018	7.869.975.060.326	540.378.145.887
77	MBTO (PT Martina Berto Tbk)	2016	709.959.168.088	8.813.611.079
		2017	780.669.761.787	24.690.826.118
		2018	648.016.880.325	114.131.026.847
78	MRAT (PT Mustika Ratu Tbk)	2016	483.037.173.864	5.549.465.678
		2017	497.354.419.089	1.283.332.109
		2018	511.887.783.867	2.256.476.497
79	TCID (PT Mandom Indonesia Tbk)	2016	2.185.101.038.101	162.059.596.347
		2017	2.361.807.189.430	179.126.382.068
		2018	2.445.143.511.801	173.049.442.756

80	UNVR (PT Unilever Indonesia Tbk)	2016	16.745.695.000	6.390.672.000
		2017	18.906.413.000	7.004.562.000
		2018	19.522.970.000	9.109.445.000
81	KDSI (Kedawung Setia Industrial Tbk)	2016	1.142.273.020.550	47.127.349.067
		2017	1.328.291.727.616	68.965.208.549
		2018	1.391.416.464.512	76.761.902.211
82	KICI (PT Kedaung Indah Can Tbk)	2016	139.809.135.385	362.936.663
		2017	149.420.009.884	7.946.916.114
		2018	154.088.747.766	873.742.659
83	LMPI (PT Langgeng Makmur Industry Tbk)	2016	810.364.824.722	6.933.035.457
		2017	834.548.374.286	31.140.558.174
		2018	786.704.752.983	46.390.704.290
84	IKAI (Inti Keramik Alam Asri Industri Tbk)	2016	265.028.561.000.000	144.906.781.000.000
		2017	219.245.635.000.000	43.578.020.000.000
		2018	1.337.016.109.000.000	71.284.346.000.000

Data Spesialisasi Industri KAP

No	Kantor Akuntan Publik	Jumlah Klien	Jumlah Perusahaan Manufaktur	Rerata Aset Klien	Rerata Aset Seluruh Perusahaan Manufaktur	%	SIK
1	Purwanto, Sungkoro, & Surja	28	131	190.722.082.856.510	182.328.067.325.819	22%	1
2	Herman Dody Tanumihardja & Rekan	4	131	153.206.013.397.865	182.328.067.325.819	3%	0
3	Satrio Bing Eny & Rekan	14	131	331.086.523.323.740	182.328.067.325.819	19%	0
4	Siddharta Widjaja & Rekan	7	131	136.164.852.754.204	182.328.067.325.819	4%	0
5	Johannes Patricia Juara & Rekan	2	131	182.499.763.961.363	182.328.067.325.819	2%	0
6	Paul Hadiwinata, Hidayat, Arsono, Achmad, Suharli & Rekan	11	131	487.729.622.631.063	182.328.067.325.819	22%	1
7	Tjahjadi & Tamara	1	131	943.419.229.719	182.328.067.325.819	0%	0
8	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	3	131	228.584.227.016.541	182.328.067.325.819	3%	0
9	Hadori Sugiarto Adi & Rekan	7	131	1.762.109.184.071	182.328.067.325.819	0%	0
10	S. Mannan, Ardiansyah & Rekan	2	131	552.461.690.428	182.328.067.325.819	0%	0
11	Kosasih, Nurdiaman, Mulyadi, Tjahjo & Rekan	6	131	709.925.263.383	182.328.067.325.819	0%	0
12	Hendrawinata Eddy & Siddharta	5	131	434.839.533.390.993	182.328.067.325.819	9%	0
13	Bharata Arifin Mumajad & Sayuti	1	131	615.231.071.466	182.328.067.325.819	0%	0
14	Hertanto, Grace, Karunawan	1	131	507.562.025.189	182.328.067.325.819	0%	0
15	Y. Santosa & Rekan	3	131	22.599.783.210	182.328.067.325.819	0%	0
16	Teramuhardja, Pradhono & Chandra	2	131	551.219.791.047	182.328.067.325.819	0%	0
17	Mirawati Sensi Idris	4	131	784.493.962.718.266	182.328.067.325.819	13%	0
18	Anwar & Rekan	5	131	984.449.798.678.852	182.328.067.325.819	21%	1
19	Tanubrata Sutanto Fahmi Bambang & Rekan	10	131	547.435.747.497.219	182.328.067.325.819	23%	1
20	Richard Risambessy & Rekan	1	131	478.387.182.920	182.328.067.325.819	0%	0
21	Budiman, Wawan, Pamudji & Rekan	3	131	672.583.759.013	182.328.067.325.819	0%	0
22	Tanudireja, Wibisana, Rintis & Rekan	4	131	1.014.289.635.125.490	182.328.067.325.819	17%	0
23	Supoyo, Sutjahjo, Subyantara & Rekan	1	131	1.837.959.419	182.328.067.325.819	0%	0
24	Krisnawan, Busroni, Achsin & Alamsyah	1	131	1.591.417.763.493	182.328.067.325.819	0%	0
25	Doli, Bambang, Sudarmadji & Dadang	1	131	605.823.939.389	182.328.067.325.819	0%	0
26	Gideon, Adi & Rekan	2	131	867.000.815.351	182.328.067.325.819	0%	0
27	Koesbandijah, Beddy Samsi & Setiasih	1	131	93.186.414.751	182.328.067.325.819	0%	0
28	Gani Sigino & Handayani	1	131	2.087.919.723.028	182.328.067.325.819	0%	0
29	Joachim Poltak Lian & Rekan	2	131	700.823.127.999	182.328.067.325.819	0%	0
30	Kanaka Puradiredja, Suhartono	6	131	734.353.928.323	182.328.067.325.819	0%	0

Tahun 2016 Laporan Audit Beserta Auditor dan KAP

No	Kode	Nama perusahaan	KAP	Auditor	Hasil Opini
1	INTP	Indocement Tunggul Prakasa Tbk	Purwanto, Sungkoro, & Surja	Tjoa Tjek Nien, CPA	WTB
2	SMBR	Semen Baturaja (Persero) Tbk	Herman Dody Tanumihardja & Rekan	Ahmad Nadhif T, M. Ak., CA., CPA	WTB
3	SMCB	Holcim Indonesia Tbk	Purwanto, Sungkoro, & Surja	Handri Tjendra	WTB
4	SMGR	Semen Indonesia (persero) Tbk	Satria Bing Eny & Rekan	Muhammad Irfan	WTB
5	AMFG	Asahimas Flat Glass Tbk	Siddharta Widjaja & Rekan	Dra. Tohana Widjaja, MBA, CPA	WTB
6	ARNA	Arwana Citra Mulia Tbk	Purwanto, Sungkoro, & Surja	Benyato Suherman	WTB
7	IKAI	Inti Keramik Alam Asri Industri Tbk	Paul Hadiwinata, Hidayat, Arsono, Achmad, Suharli & Rekan	Ahmad Nadhif T, M. Ak., CA., CPA	WTB
8	KIAS	Keramik Indonesia Asosiasi Tbk	Siddharta Widjaja & Rekan	Andreas Haryono Tjahyadi, S.E., CPA	WTB
9	MLIA	Mulia Industrindo Tbk			
10	TOTO	Surya Toto Indonesia Tbk	Purwanto, Sungkoro, & Surja	Widya Arijanti	WTB
11	ALKA	Alaska Industrindo Tbk	Johannes Patricia Juara & Rekan	Juara S Nainggolan, CPA	WTB
12	ALMI	Alumindo Light Metal Industry Tbk	Paul Hadiwinata, Hidayat, Arsono, Achmad, Suharli & Rekan	Arsono Laksmana, CPA	WTB
13	BAJA	Saranacental Bajatama Tbk	Tjahjadi & Tamara	David Pranata Wangsja	WTB
14	BTON	Beton Jaya Manunggal Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Rudi Hartono Purba	WTB
15	CTBN	Citra Turbindo Tbk	Purwanto, Sungkoro, & Surja	Susanti	WTB
16	G DST	Gunawan Dianjaya Steel Tbk	Hadori Sugiarto Adi & Rekan	Wahyu Wibowo	WTB
17	INAI	Indal Aluminium Industry Tbk	Paul Hadiwinata, Hidayat, Arsono, Achmad, Suharli & Rekan	Arsono Laksmana, CPA	WTB
18	ISSP	Steel Pipe Industry of Indonesia Tbk	Hadori Sugiarto Adi & Rekan	Yulianti Sugiarta	WTB
19	JKSW	Jakarta Kyoee Steel Work LTD Tbk	S. Mannan, Ardiansyah & Rekan	Drs. Muhammad Sofwan, CPA, CA	WTB
20	JPRS	Jaya Pari Steel Tbk			
21	KRAS	Krakatau Steel Tbk	Purwanto, Sungkoro, & Surja	Susanti	WTB
22	LION	Lion Metal Works Tbk	Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan	Drs. Bambang Muratno, CPA	WTB
23	LMSH	Lionmesh Prima Tbk	Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan	Drs. Bambang Muratno, CPA	WTB
24	NIKL	Pelat Timah Nusantara Tbk	Siddharta Widjaja & Rekan	Kartika Singodimejo, S.E., CPA	WTB
25	PCO	Pelangi Indah Canindo Tbk	Herman Dody Tanumihardja & Rekan	Drs. Dedi Tanumihardja, CPA, CA	WTB
26	TBMS	Tembaga Mulia Semanan Tbk	Purwanto, Sungkoro, & Surja	Muhammad Kurniawan	WTB
27	BRPT	Barito Pacific Tbk			
28	BU DI	Budi Acid Jaya Tbk			
29	DPNS	Duta Pertiwi Nusantara Tbk	Paul Hadiwinata, Hidayat, Arsono, Achmad, Suharli & Rekan	Drs. Sikanto, Ak., CA, MM	WTB
30	EKAD	Ekadharna International Tbk	Hendrawinata Eddy & Siddharta	Nur Muhammad, M.Si., CPA	WTB
31	ETWA	Eterindo Wahanatama Tbk	Bharata Arifin Mumajad & Sayuti	Drs. Arifin Faqih, Ak., CPA	WTB
32	INCI	Intan Wijaya International Tbk	Hendrawinata Eddy & Siddharta	Tan Siddharta, CPA	WTB
33	SOBI	Sorini Agro Asia Corporation Tbk			
34	SRSN	Indo Acitama Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Christiadi Tjahnadi	WTB
35	TPIA	Chandra Asri Petrochemical	Satria Bing Eny & Rekan	Bing Harianto, SE	WTB
36	UNIC	Unggul Indah Cahaya Tbk	Purwanto, Sungkoro, & Surja	Indrajuwana Komala Widjaja	WTB
37	AKKU	Alam Karya Unggul Tbk			
38	AKPI	Argha Karya Prima Industry Tbk	Purwanto, Sungkoro, & Surja	Benyato Suherman	WTB
39	APLI	Asiaplast Industries Tbk	Purwanto, Sungkoro, & Surja	Sinarta	WTB
40	BRNA	Berlina Tbk	Hendrawinata Eddy & Siddharta	Erwin A. Winata, CPA	WTB
41	FPNI	Titon Kimia Nusantara Tbk	Purwanto, Sungkoro, & Surja	Indrajuwana Komala Widjaja	WTB
42	IGAR	Champion Pacific Indonesia Tbk	Hertanto, Grace, Karunawan	Grace Octavia, SE., Ak., CPA., CA	WTB
43	IPOL	Indopoly Swakarsa Industry Tbk			
44	SIAP	Sekawan Intipratama Tbk			
45	SIMA	Siwani Makmur Tbk	Y. Santosa & Rekan	Yahya Santosa, Ak., CPA	WTB
46	TRST	Trias Sentosa Tbk	Purwanto, Sungkoro, & Surja	Muhammad Kurniawan	WTB
47	YPAS	Yana Prima Hasta Persada Tbk	Teramuhardja, Pradhono & Chandra	Fitriadewata Teramihardja, S.E., Ak., CPA	WTB
48	CPIN	Charoen Pokhand Indonesia Tbk	Purwanto, Sungkoro, & Surja	Sinarta	WTB
49	JPPA	Japfa Comfeed Indonesia Tbk	Mirawati Sensi Idris	Ahmad Syakir	WTP
50	MAIN	Malindo Feedmill Tbk	Anwar & Rekan	Freddy, CPA	WTP
51	SIPD	Siearad Produce Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Asep Ugi Sugianto, S.E., CPA	WTP
52	SULI	Sumalindo Lestari Jaya Tbk			
53	TIRT	Tirta Mahakan Resources Tbk	S. Mannan, Ardiansyah & Rekan	Drs. Muhammad Sofwan, CPA, CA	WTP
54	ALDO	Alkindo Naratama Tbk	Richard Risambessy & Rekan	Drs. Salmon Sihombing, MM., Ak., CA., CPA	WTP
55	FASW	Fajar Surya Wisesa Tbk	Satria Bing Eny & Rekan	Bing Harianto, SE	WTP
56	INKP	Indah Kiat Pulp & paper Tbk	Y. Santosa & Rekan	Hilda Ong	WTP
57	INRU	Toba Pulp Lestari Tbk	Budiman, Wawan, Pamudji & Rekan	Berson Antadaya, CPA	WTP
58	KBRI	Kertas Basuki Rachmat Indonesia Tbk	Hendrawinata Eddy & Siddharta	Desman PL Tobing	WTP
59	SPMA	Suparna Tbk	Hadori Sugiarto Adi & Rekan	Wahyu Wibowo	WTP
60	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	Y. Santosa & Rekan	Hilda Ong	WTP
61	ASII	Astra International Tbk	Tanudireja, Wibisana, Rintis & Rekan	Eddy Rintis, S.E., CPA	WTP
62	AUTO	Astra Otoparts Tbk			
63	BRAM	Indo Kordsa Tbk	Satria Bing Eny & Rekan	Henri Arifan	WTP
64	GDYR	Goodyear Indonesia Tbk	Tanudireja, Wibisana, Rintis & Rekan	Drs. Irhoan Tanudiredja, CPA	WTP
65	GJTL	Gajah Tunggul Tbk	Satria Bing Eny & Rekan	Bing Harianto, SE	WTP
66	IMAS	Indomobil Sukses International Tbk	Purwanto, Sungkoro, & Surja	Tjoa Tjek Nien, CPA	WTP
67	INDS	Indospring Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Fahmi S.E. Ak., CPA., CA	WTP
68	LPIN	Multi Prima Sejahtera Tbk	Paul Hadiwinata, Hidayat, Arsono, Ade Fatma & Rekan	Drs. Sikanto, Ak., CA, MM	WTP
69	MAASA	Multistrada Arah Sarana Tbk	Purwanto, Sungkoro, & Surja	Indrajuwana Komala Widjaja	WTP
70	NIPS	Nipress Tbk	Supoyo, Sutjahjo, Subyantara & Rekan	Drs. Friyanto MSA., Ak., CA., CPA., CSRS., CSRA	WTP

71	PRAS	Prima alloy steel Universal Tbk	Krisnawan, Busroni, Achsin & Alamsyah	Achsin Handoko Tomo	WTP
72	SMSM	Selamat Sempurna Tbk	Purwanto, Sungkoro, & Surja	Arief Somantri	WTP
73	ADMG	Polychem Indonesia Tbk	Satrio Bing Eny & Rekan	Alvin Ismanto	WTP
74	ARGO	Argo Pantex Tbk	Anwar & Rekan	Anwar, CPA	WTP
75	CNTX	Century Textile Industry Tbk	Siddharta Widjaja & Rekan	Chandra Hartono, S.E., M.M., CPA	WTP
76	ERTX	Eratex Djaya Tbk	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Arief Setyadi, CPA	WTP
77	ESTI	Ever Shine Tex Tbk	Purwanto, Sungkoro, & Surja	Tjoa Tjek Nien, CPA	WTP
78	HDTX	Panasia Indo Resources Tbk	Mirawati Sensi Idris	Idris Jono	WTP
79	INDR	Indo Rama Synthetic Tbk	Satrio Bing Eny & Rekan	Henri Arifian	WTP
80	MYTX	Apac Citra Centertex Tbk			
81	PBRX	Pan Brothers Tbk			
82	POLY	Asia Pacific Fibers Tbk	Hendrawinata Eddy & Siddharta	Welly Adrianto, CPA	WTP
83	RICY	Ricky Putra Globalindo Tbk	Johannes Patricia Juara & Rekan	Juara S. Nainggolan, CPA	WTP
84	SRIL	Sri Rejeki Isman Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Marina	WTP
85	SSTM	Sunson Textile Manufacturer Tbk	Doli, Bambang, Sudarmadji & Dadang	Rudy Soegiharto, CPA	WTP
86	STAR	Star Petrochem Tbk	Liasta Nirwan Syaffrudin & Rekan	Liasta Karokaro Surbakti	WTP
87	TFCO	Tifico Fiber Indonesia Tbk	Purwanto, Suherman & Surja	Arief Somantri	WTP
88	TRIS	Trisula International Tbk	Gideon, Adi & Rekan	William Suria Djaja Salim	WTP
89	UNIT	Nusantara Inti Corpora Tbk	Budiman, Wawan, Pamudji & Rekan	Budiman, Wawan, Pamudji & Rekan	WTP
90	UNTX	Unitex Tbk			
91	BATA	Sepatu Bata Tbk	Purwanto, Sungkoro, & Surja	Muhammad Kurniawan	WTB
92	BIMA	Primarindo Asia Infrastructure Tbk	Koesbandjiah, Beddy Samsi & Setiasih	Beddy R. Samsi, CA., CPA	WTP
93	IKBI	Sumi Indo Kabel Tbk	Purwanto, Suherman & Surja	Indrajuwana Komala Widjaja	WTP
94	JECC	Jemba Cable Company Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Tanubrata, Sutanto, Fahmi & Rekan	WTP
95	KBLI	KMI Wire and Cable Tbk	Satrio Bing Eny & Rekan	Alvin Ismanto	WTP
96	KBLM	Kabelindo Murni Tbk	Anwar & Rekan	Freddy, CPA	WTP
97	SCCO	Supreme Cable Manufacturing and Commerce Tbk			
98	VOKS	Voksel Electric Tbk	Gani Sigiuro & Handayani	Renie Feriana, CPA	WTP
99	PTSN	Sat Nusa Persada Tbk	Joachim Poltak Lian & Rekan	Poltak Situmorang, CPA	WTP
100	ADES	PT Akasha Wira International Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Bambang Budi Tresno	WTP
101	AISA	PT Tiga Pilar Sejahtera Food Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Didik Wahyudianto	WTP
102	ALTO	PT Tri Banyan Tirta Tbk	Gideon, Adi & Rekan	William Suria Djaja Salim, M.Ak., CA., CPA	WTP
103	CEKA	PT Cahaya Kalbar Tbk			
104	DAVO	PT Davomas Abadi Tbk			
105	DLTA	PT Delta Djakarta Tbk	Satrio Bing Eny & Rekan	Satrio Bing Eny & Rekan	WTP
106	ICBP	PT Indofood CBP Sukses Makmur Tbk	Purwanto, Suherman & Surja	David Sungkoro	WTP
107	INDF	PT Indofood Sukses Makmur Tbk	Purwanto, Suherman & Surja	David Sungkoro	WTP
108	MLBI	PT Multi Bintang Indonesia Tbk	Satrio Bing Eny & Rekan	Eny Indria W	WTP
109	MVOR	PT Mayora Indah Tbk	Mirawati Sensi Idris	Ahmad Syakir	WTP
110	PSDN	PT Prashida Aneka Niaga Tbk	Purwanto, Suherman & Surja	Susanti	WTP
111	ROTI	PT Nippon Indosari Corporindo Tbk	Purwanto, Suherman & Surja	David Sungkoro	WTP
112	SKBM	PT Sekar Bumi Tbk	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Arief Setyadi, CPA	WTP
113	SKLT	PT Sekar Laut Tbk	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Ady Putera Setyo Pribadi	WTP
114	STTP	PT Siantar Top Tbk	Hadori, Sugiarto, Adi & Rekan	Yulianti Sugiarto	WTP
115	ULTJ	PT Ultrajaya Milk Industry and Trading Company Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Bambang Budi Tresno	WTP
116	GGRM	Gudang Garam Tbk			
117	HMSP	Handjaya Mandala Sampoerna Tbk	Tanudireja, Wibisana, Rintis & Rekan	Andry D. Atmadja, CPA	WTP
118	RMBA	Bentoel International Investama Tbk	Satrio Bing Eny & Rekan	Satrio Kartikahadi	WTP
119	WIIM	Wisnilak Inti Makmur Tbk	Kosasih, Nurdiaman, Tjahjo & Rekan	Fendri Sutejo	WTP
120	DVLA	PT Darya Varia Laboratoria Tbk	Purwanto, Sungkoro & Surja	Susanti	WTP
121	INAF	PT Indofarma (Persero) Tbk			
122	KAEF	PT Kimia Farma (Persero) Tbk	Hadori, Sugiarto, Adi & Rekan	Drs. Djarwoto, Ak., CPA	WTP
123	KLBF	PT Kalbe Farma Tbk	Purwanto, Suherman & Surja	Arief Somantri	WTP
124	MERK	PT Merck Tbk	Siddharta Widjaja & Rekan	William Tanuwijaya, S.E., CPA	WTP
125	PYFA	PT Pyridam Farma Tbk	Tanubrata Sutanto Fahmi Bambang dan Rekan	Leko Ekodianto, SE, Ak, CPA, CA	WTP
126	SCPI	PT Schering Plough Indonesia Tbk			
127	SQBB	PT Taisho Pharmaceutical Indonesia Tbk			
128	TSPC	PT Tempo Scan Pasific Tbk	Tanubrata Sutanto Fahmi Bambang dan Rekan	Erna, SE, Ak, CA, CPA	WTP
129	MBTO	PT Martina Berto Tbk	Tanubrata Sutanto Fahmi Bambang dan Rekan	Martinus Arifin, S.E., Ak, CPA, CA	WTP
130	MRAT	PT Mustika Ratu Tbk	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma, & Rekan	Drs. Sikanto, Ak., CA, MM	WTP
131	TCID	PT Mandom Indonesia Tbk	Satrio Bing Eny & Rekan	Satrio Kartikahadi	WTP
132	UNVR	PT Unilever Indonesia Tbk	Siddharta Widjaja & Rekan	Dra. Tohana Widjaja, MBA, CPA	WTP
133	KDSI	Kedawang Setia Industrial Tbk	Kosasih, Nurdiaman, Mulyadi, Tjahjo & Rekan	Drs. Bambang Muratno, CPA	WTP
134	KICI	PT Kedawang Indah Can Tbk	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Arief Setyadi, CPA	WTP
135	LMPI	PT Laggeng Makmur Industry Tbk	Hadori, Sugiarto, Adi & Rekan	Wahyu Wibowo	WTP

Tahun 2017 Laporan Audit Beserta Auditor dan KAP

No	Kode	Nama perusahaan	KAP	Auditor	Hasil Opini
1	INTP	Indocement Tunggul Prakasa Tbk	Purwanto, Sungkoro, & Surja	Tjoa Tjek Nien, CPA	WTP
2	SMBR	Semen Baturaja (Persero) Tbk	Herman Dody Tanumihardja & Rekan	Ahmad Nadhif T, M. Ak., CA., CPA	WTP
3	SMCB	Holcim Indonesia Tbk	Satrio Bing Eny & Rekan	Yulianti Sugiarta	WTP
4	SMGR	Semen Indonesia (persero) Tbk	Satrio Bing Eny & Rekan	Muhammad Irfan	WTP
5	AMFG	Asahimas Flat Glass Tbk	Siddharta Widjaja & Rekan	Dra. Tahana Widjaja, MBA, CPA	WTP
6	ARNA	Arwana Citra Mulia Tbk	Purwanto, Sungkoro, & Surja	Feniwati Chendana, CPA	WTP
7	IKAI	Inti Keramik Alam Asri Industri Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Michell Suharli, CPA	WTP
8	KIAS	Keramik Indonesia Assosiasi Tbk	Siddharta Widjaja & Rekan	Andreas Haryono Tjahyadi, S.E., CPA	WTP
9	MLTA	Mulia Industrindo Tbk			
10	TOTO	Surya Toto Indonesia Tbk	Purwanto, Sungkoro, & Surja	Agung Purwanto	WTP
11	ALKA	Alaska Industrindo Tbk	Johannes Patricia Juara & Rekan	Frans Jimmi Parlingungan Sibajat, CPA	WTP
12	ALMI	Alumindo Light Metal Industry Tbk	Paul Hadiwinata, Hidayat, Arsono, Achmad, Suharli & Rekan	Titik Elsjje Dwiyantri, CPA	WTP
13	BAJA	Saranacental Bajatama Tbk	Mirawati Sensi Idris	Santo	WTP
14	BTON	Beton Jaya Manunggal Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Rusli	WTP
15	CTBN	Citra Turbindo Tbk	Purwanto, Sungkoro, & Surja	Hermawan Setiadi	WTP
16	GDST	Gunawan Dianjaya Steel Tbk	Hadori Sugiarto Adi & Rekan	Yulianti Sugiarta	WTP
17	INAI	Indal Aluminium Industry Tbk	Paul Hadiwinata, Hidayat, Arsono, Achmad, Suharli & Rekan	Adi Santoso, CPA	WTP
18	ISSP	Steel Pipe Industry of Indonesia Tbk	Kanaka Puradiredja, Suhartono	Tan Siddharta, CPA	WTP
19	JKSW	Jakarta Kyoel Steel Work LTD Tbk	S. Mannan, Ardiansyah & Rekan	Drs. Muhammad Sofwan, CPA, CA, CLI	WTP
20	JPRS	Jaya Pari Steel Tbk			
21	KRAS	Krakatau Steel Tbk	Purwanto, Sungkoro, & Surja	Susanti	WTP
22	LION	Lion Metal Works Tbk	Kosasih, Nurdiaman, Mulyadi, Tjahjo & Rekan	Drs. Nunu Nurdiaman, CPA	WTP
23	LMSH	Lionmesh Prima Tbk	Kosasih, Nurdiaman, Mulyadi, Tjahjo & Rekan	Drs. Nunu Nurdiaman, CPA	WTP
24	NIKL	Pelat Timah Nusantara Tbk	Satrio Bing Eny & Rekan	Fenny Widjaja	WTP
25	PICO	Pelangi Indah Canindo Tbk	Herman Dody Tanumihardja & Rekan	Drs. Dedi Tanumihardja, CPA, CA	WTP
26	TBMS	Tembaga Mulia Semanan Tbk	Purwanto, Sungkoro, & Surja	Muhammad Kurniawan	WTP
27	BRPT	Barito Pasific Tbk			
28	BUDI	Budi Acid Jaya Tbk			
29	DPNS	Duta Perhiwi Nusantara Tbk	Paul Hadiwinata, Hidayat, Arsono, Achmad, Suharli & Rekan	Drs. Sikanto, Ak., CA, MM	WTP
30	EKAD	Ekadharma International Tbk	Kanaka Puradiredja, Suhartono	Nur Muhammad, M.Si., CPA	WTP
31	ETWA	Eterindo Wahanatama Tbk	Bharata Arifin Mumajad & Sayuti	Drs. Arifin Faqih, Ak., CPA	WTP
32	INCI	Intan Wijaya International Tbk	Kanaka Puradiredja, Suhartono	Tan Siddharta, CPA	WTP
33	SOBI	Sorini Agro Asia Corporindo Tbk			
34	SRSN	Indo Acitama Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Dedy Sukrisnadi	WTP
35	TPIA	Chandra Asri Petrochemical	Satrio Bing Eny & Rekan	Bing Harianto, SE	WTP
36	UNIC	Unggul Indah Cahaya Tbk	Purwanto, Sungkoro, & Surja	Benyanto Suherman	WTP
37	AKKU	Alam Karya Unggul Tbk			
38	AKPI	Argha Karya Prima Industry Tbk	Purwanto, Sungkoro, & Surja	Benyanto Suherman	WTP
39	APLI	Asiaplast Industries Tbk	Purwanto, Sungkoro, & Surja	Agung Purwanto	WTP
40	BRNA	Berlina Tbk	Hendrawinata Eddy & Siddharta	Iskarian Supardjo, CPA	WTP
41	FPNI	Titan Kimia Nusantara Tbk	Purwanto, Sungkoro, & Surja	Susanti	WTP
42	IGAR	Champion Pasific Indonesia Tbk	Purwanto, Sungkoro, & Surja	Peter Surja, CPA	WTP
43	IPOL	Indopoly Swakarsa Industry Tbk			
44	SIAP	Sekawan Intipratama Tbk			
45	SIWA	Siwani Makmur Tbk	Djoko, Sidik & Indra	Drs. Abubakar Sidik, MS., CPA., CA	WTP
46	TRST	Trias Sentosa Tbk	Purwanto, Sungkoro, & Surja	Sinarta	WTP
47	YPAS	Yana Prima Hasta Persada Tbk	Teramuhardja, Pradhono & Chandra	Fitriadewata Teramihardja, S.E., Ak., CPA	WTP
48	CPIN	Charoen Pokphand Indonesia Tbk	Purwanto, Sungkoro, & Surja	Sherly Jokom	WTP
49	JPFA	Japfa Comfeed Indonesia Tbk	Purwanto, Sungkoro, & Surja	Peter Surja, CPA	WTP
50	MAIN	Malindo Feedmill Tbk	Tanudiredja, Wibisana, Rintis & Rekan	Eddy Rintis	WTP
51	SIPD	Siearod Produce Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Santanu Chandra, CPA	WTP
52	SULI	Sumalindo Lestari Jaya Tbk			
53	TIRT	Tirta Mahakam Resources Tbk	S. Mannan, Ardiansyah & Rekan	Drs. Muhammad Sofwan, CPA, CA	WTP
54	ALDO	Alkindo Naratama Tbk	Hendrik & Rekan	Ang An Ki, CPA	WTP
55	FASW	Fajar Surya Wisesa Tbk	Satrio Bing Eny & Rekan	Alvin Ismanto	WTP
56	INKP	Indah Kiat Pulp & paper Tbk	Y. Santosa & Rekan	Tjiendradjaja Yamin	WTP
57	INRU	Toba Pulp Lestari Tbk	Budiman, Wawan, Pamudji & Rekan	Drs. Pamudji, Ak., CPA	WTP
58	KBRI	Kertas Basuki Rachmat Indonesia Tbk	Hendrawinata Eddy & Siddharta	Desman PL Tobing	WTP
59	SPMA	Suparna Tbk	Hadori Sugiarto Adi & Rekan	Yulianti Sugiarta	WTP
60	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	Y. Santosa & Rekan	Tjiendradjaja Yamin	WTP
61	ASII	Astra International Tbk	Tanudiredja, Wibisana, Rintis & Rekan	Drs. Irhoan Tanudiredja, CPA	WTP
62	AUTO	Astra Otoparts Tbk			
63	BRAM	Indo Kordsa Tbk	Siddharta Widjaja & Rekan	Samsul Erni, S. E., CPA., CA	WTP
64	GDYR	Goodyear Indonesia Tbk	Tanudiredja, Wibisana, Rintis & Rekan	Jumadi, S.E., CPA	WTP
65	GTJL	Gajah Tunggul Tbk	Satrio Bing Eny & Rekan	Bing Harianto, SE	WTP
66	IMAS	Indomobil Sukses International Tbk	Purwanto, Sungkoro, & Surja	Tjoa Tjek Nien, CPA	WTP
67	INDS	Indospring Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Erna S.E., Ak., CPA.,CA	WTP
68	LPIN	Multi Prima Sejahtera Tbk	Paul Hadiwinata, Hidayat, Arsono, Ade Fatma & Rekan	Drs. Paul Hadiwinata, CPA, CA, ACPA	WTP
69	MASA	Multistrada Arah Sarana Tbk	Purwanto, Sungkoro, & Surja	Hermawan Setiadi	WTP
70	NIPS	Nipress Tbk	Supoyo, Sutjahjo, Subyantara & Rekan	Drs. Priyanto MSA., Ak., CA., CPA., CSRS., CSRA	WTP

71	PRAS	Prima alloy steel Universal Tbk	Krisnawan, Busroni, Achsin & Alamsyah	Habib Basuni & Heriyadi	WTP
72	SMSM	Selamat Sempurna Tbk	Purwanto, Sungkoro, & Surja	Peter Surja, CPA	WTP
73	ADM6	Polychem Indonesia Tbk	Satrio Bing Eny & Rekan	Bing Harianto, SE	WTP
74	ARGO	Argo Pantes Tbk	Anwar & Rekan	Anwar, CPA	WTP
75	CNTX	Century Textile Industry Tbk	Siddhartha Widjaja & Rekan	Dra. Tahana Widjaja, MBA, CPA	WTP
76	ERTX	Eratex Djaya Tbk	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Arief Setyadi, CPA	WTP
77	ESTI	Ever Shine Tex Tbk	Purwanto, Sungkoro, & Surja	Hermawan Setiadi	WTP
78	HDTX	Panasia Indo Resources Tbk	Mirawati Sensi Idris	Idris Jono	WTP
79	INDR	Indo Rama Synthetic Tbk	Satrio Bing Eny & Rekan	Parlindungan Siahaan	WTP
80	MYTX	Apac Citra Centertex Tbk			
81	PBRX	Pan Brothers Tbk			
82	POLY	Asia Pasific Fibers Tbk	Hendrawinata Hanny Erwin & Sumargo	Iskarian Supardjo, CPA	WTP
83	RICY	Ricky Putra Globalindo Tbk	Joachim Poltak Lian & Rekan	Poltak Situmorang, CPA	WTP
84	SRIL	Sri Rejeki Isman Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Herry Sunarto, S.E., Ak., SH, MBA, CPA, CPMA	WTP
85	SSTM	Sunson Textile Manufacturer Tbk	Ishak, Saleh, Soewondo & Rekan	Saleh Balbeib, CA, CPA	WTP
86	STAR	Star Petrochem Tbk	Herman Dody Tanumiharja & Rekan	Dedi Tanumiharja	WTP
87	TFCO	Tifico Fiber Indonesia Tbk	Purwanto, Sungkoro, & Surja	Hermawan Setiadi	WTP
88	TRIS	Trisula International Tbk	Kosasih, Nurdiaman, Mulyadi, Tjahjo & Rekan	Emanuel Handajo Pranadaja	WTP
89	UNIT	Nusantara Inti Corpora Tbk	Budiman, Wawan, Pamudji & Rekan	Budiman, Wawan, Pamudji & Rekan	WTP
90	UNTX	Unitex Tbk			
91	BATA	Sepatu Bata Tbk	Purwanto, Sungkoro, & Surja	Muhammad Kurniawan	WTB
92	BIMA	Primarindo Asia Infrastructure Tbk	Koesbandijah, Beddy Samsi & Setiasih	Betty R. Samsi, CA., CPA	WTP
93	IKBI	Sumi Indo Kabel Tbk	Purwanto, Sungkoro & Surja	Ratnawati Setiadi	WTP
94	JECC	Jembo Cable Company Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Tanubrata, Sutanto, Fahmi & Rekan	WTP
95	KBLI	KMI Wire and Cable Tbk	Satrio Bing Eny & Rekan	Bing Harianto, SE	WTP
96	KBLM	Kabelindo Murni Tbk	Kanaka Puradiredja, Suharton	Tan Siddhartha, CPA	WTP
97	SCCO	Supreme Cable Manufacturing and Commerce Tbk			
98	VOKS	Voksel Electric Tbk	Gani Sigirow & Handayani	Renie Feriana, CPA	WTP
99	PTSN	Sat Nusa Persada Tbk	Johan, Malonda, Mustika & Rekan	H. Fuad Hasan, CPA, CA	WTP
100	ADES	PT Akasha Wira International Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Raden Ginandjar	WTP
101	AISA	PT Tiga Pilar Sejahtera Food Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Didik Wahyudiyanto	WTP
102	ALTO	PT Tri Banyan Tirta Tbk	Heliantono & Rekan	Drs. Akhyadi Wadisono, Ak., CA., CPA	WTP
103	CEKA	PT Cahaya Kalbar Tbk			
104	DAVO	PT Davomas Abadi Tbk			
105	DLTA	PT Delta Djakarta Tbk	Satrio Bing Eny & Rekan	Parlindungan Siahaan	WTP
106	ICBP	PT Indofood CBP Sukses Makmur Tbk	Purwanto, Sungkoro & Surja	Indrajuwana Komala Widjaja	WTP
107	INDF	PT Indofood Sukses Makmur Tbk	Purwanto, Sungkoro & Surja	Indrajuwana Komala Widjaja	WTP
108	MLBI	PT Multi Bintang Indonesia Tbk	Satrio Bing Eny & Rekan	Xenia Ayubudhi	WTP
109	MYOR	PT Mayora Indah Tbk	Mirawati Sensi Idris	Ahmad Syakir	WTP
110	PSDN	PT Prashida Aneka Niaga Tbk	Purwanto, Sungkoro & Surja	Danil Setiadi Handaja, CPA	WTP
111	ROTI	PT Nippon Indosari Corporindo Tbk	Purwanto, Sungkoro & Surja	Feniwati Chendana	WTP
112	SKBM	PT Sekar Bumi Tbk	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Arief Setyadi, CPA	WTP
113	SKLT	PT Sekar Laut Tbk	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Ady Putera Setyo Pribadi	WTP
114	STTP	PT Siantar Top Tbk	Hadori, Sugiarto, Adi & Rekan	Gideon, CA., CPA	WTP
115	ULTJ	PT Ultrajaya Milk Industry and Trading Company Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Raden Ginandjar	WTP
116	GGRM	Gudang Garam Tbk			
117	HMSP	Handjaya Mandala Sampoerna Tbk	Tanudiredja, Wibisana & Rekan	Andry D. Atmadja, CPA	WTP
118	RMBA	Bentoel International Investama Tbk	Satrio Bing Eny & Rekan	Rinie Winarsih	WTP
119	WIIM	Wismilak Inti Makmur Tbk	Kosasih, Nurdiaman, Tjahjo & Rekan	Fendri Sutejo	WTP
120	DVLA	PT Darya Varia Laboratoria Tbk	Purwanto, Sungkoro & Surja	Susanti	WTP
121	INAF	PT Indofarma (Persero) Tbk			
122	KAEF	PT Kimia Farma (Persero) Tbk	Hadori, Sugiarto, Adi & Rekan	Drs. Djarwoto, Ak., CPA	WTP
123	KLBF	PT Kalbe Farma Tbk	Purwanto, Sungkoro & Surja	Sinarta	WTP
124	MERK	PT Merck Tbk	Siddhartha Widjaja & Rekan	Mellin, S.E., CPA	WTP
125	PYFA	PT Pyridam Farma Tbk	Tanubrata Sutanto Fahmi Bambang dan Rekan	Leko Ekodianto, SE, Ak, CPA, CA	WTP
126	SCPI	PT Schering Plough Indonesia Tbk			
127	SQBB	PT Taisha Pharmaceutical Indonesia Tbk			
128	TSPC	PT Tempo Scan Pasific Tbk	Tanubrata Sutanto Fahmi Bambang dan Rekan	Fahmi, SE, Ak, CPA, CA	WTP
129	MBTO	PT Martina Berto Tbk	Tanubrata Sutanto Fahmi Bambang dan Rekan	Martinius Arifin, S.E., Ak, CPA, CA	WTP
130	MRAT	PT Mustika Ratu Tbk	Kanaka Puradiredja, Suharton	Barugamuri Dachi, M. Ak., CA., CPA.	WTP
131	TCID	PT Mandom Indonesia Tbk	Satrio Bing Eny & Rekan	Satrio Kartikahadi	WTP
132	UNVR	PT Unilever Indonesia Tbk	Siddhartha Widjaja & Rekan	Kartika Singodimejo, S.E., CPA	WTP
133	KDSI	Kedawang Setia Industrial Tbk	Kosasih, Nurdiaman, Mulyadi, Tjahjo & Rekan	Drs. Bambang Muratno, CPA	WTP
134	KICI	PT Kedawang Indah Can Tbk	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Arief Setyadi, CPA	WTP
135	LMPI	PT Langgeng Makmur Industry Tbk	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Prof. DR. Arsono Laksmna, CA, CPA	WTP

Tahun 2018 Laporan Audit Beserta Auditor dan KAP

No	Kode	Nama perusahaan	KAP	Auditor	Hasil Opini
1	INTP	Indocement Tunggul Prakasa Tbk	Purwanto, Sungkoro, & Surja	Feniwati Chendana, CPA	WTB
2	SMBR	Semen Baturaja (Persero) Tbk	Herman Dody Tanumihardja & Rekan	Ahmad Nadhif T, M. Ak., CA., CPA	WTB
3	SMCB	Holcim Indonesia Tbk	Satrio Bing Eny & Rekan	Yulianti Sugiarta	WTB
4	SMGR	Semen Indonesia (persero) Tbk	Satrio Bing Eny & Rekan	Muhammad Irfan	WTB
5	AMFG	Asahimas Flat Glass Tbk	Siddharta Widjaja & Rekan	Chandra Hartono, S.E., M.M., CPA	WTB
6	ARNA	Arwana Citra Mulia Tbk	Purwanto, Sungkoro, & Surja	Feniwati Chendana, CPA	WTB
7	IKAI	Inti Keramik Alam Asri Industri Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Henny Dewanto, CPA	WTB
8	KIAS	Keramik Indonesia Assosiasi Tbk	Siddharta Widjaja & Rekan	Andreas Haryono Tjahyadi, S.E., CPA	WTB
9	MLTA	Mulia Industrindo Tbk			
10	TOTO	Surya Toto Indonesia Tbk	Purwanto, Sungkoro, & Surja	Agung Purwanto	WTB
11	ALKA	Alaska Industrindo Tbk	Anwar & Rekan	Patricia, CPA	WTB
12	ALMI	Alumindo Light Metal Industry Tbk	Paul Hadiwinata, Hidayat, Arsono, Achmad, Suharli & Rekan	Titik Elsjje Dwiyanti, CPA	WTB
13	BAJA	Saranacental Bajatama Tbk	Mirawati Sensi Idris	Santo	WTB
14	BTON	Beton Jaya Manunggal Tbk	Hadori, Sugiarto, Adi & Rekan	Yudianto Prawiro Silianto	WTB
15	CTBN	Citra Turbindo Tbk	Purwanto, Sungkoro, & Surja	Susanti	WTB
16	GDST	Gunawan Dianjaya Steel Tbk	Hadori, Sugiarto, Adi & Rekan	Yudianto Prawiro Silianto	WTB
17	INAI	Indal Aluminium Industry Tbk	Paul Hadiwinata, Hidayat, Arsono, Achmad, Suharli & Rekan	Adi Santoso, CPA	WTB
18	ISSP	Steel Pipe Industry of Indonesia Tbk	Kanaka Puradiredja, Suhartono	Tan Siddharta, CPA	WTB
19	JKSW	Jakarta Kyoel Steel Work LTD Tbk	Junaedi, Chairul & Rekan	Drs. Ahmad Junaedi, Ak, CA, CPA	WTB
20	JPRS	Jaya Pari Steel Tbk			
21	KRAS	Krakatau Steel Tbk	Purwanto, Sungkoro, & Surja	Said Amru	WTB
22	LION	Lion Metal Works Tbk	Kosasih, Nurdiaman, Mulyadi, Tjahjo & Rekan	Drs. Nunu Nurdiaman, CPA	WTB
23	LMSH	Lionmesh Prima Tbk	Kosasih, Nurdiaman, Mulyadi, Tjahjo & Rekan	Drs. Nunu Nurdiaman, CPA	WTB
24	NIKL	Pelat Timah Nusantara Tbk	Satrio Bing Eny & Rekan	Fenny Widjaja	WTB
25	PICO	Pelangi Indah Canindo Tbk	Herman Dody Tanumihardja & Rekan	Drs. Dedi Tanumihardja, CPA, CA	WTB
26	TBMS	Tembaga Mulia Semanan Tbk	Purwanto, Sungkoro, & Surja	Indrajuwana Komala Widjaja	WTB
27	BRPT	Barito Pasific Tbk			
28	BUDI	Budi Acid Jaya Tbk			
29	DPNS	Duta Pertiwi Nusantara Tbk	Tidak Diaudit	No	No
30	EKAD	Ekadharna International Tbk	Kanaka Puradiredja, Suhartono	Adeyana Widjaja, CPA	WTB
31	ETWA	Eterindo Wahanatama Tbk	Bharata Arifin Mumajad & Sayuti	Drs. Arifin Faqih, Ak., CPA	WTB
32	INCI	Intan Wijaya International Tbk	Arman Eddy Ferdinand & Rekan	Drs. Ferdinand Agung, CA., CPA., MBA	WTB
33	SOBI	Sorini Agro Asia Corporindo Tbk			
34	SRSN	Indo Acitama Tbk	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Dedy Sukrisnadi	WTB
35	TPIA	Chandra Asri Petrochemical	Satrio Bing Eny & Rekan	Bing Harianto, SE	WTB
36	UNIC	Unggul Indah Cahaya Tbk	Purwanto, Sungkoro, & Surja	Ratnawati Setiadi	WTB
37	AKKU	Alam Karya Unggul Tbk			
38	AKPI	Argha Karya Prima Industry Tbk	Purwanto, Sungkoro, & Surja	David Sungkoro	WTB
39	APLI	Asiaplast Industries Tbk	Purwanto, Sungkoro, & Surja	Benediktio Salim	WTB
40	BRNA	Berlina Tbk	Hendrawinata Eddy & Siddharta	Iskarian Supardjo, CPA	WTB
41	FPNI	Titan Kimia Nusantara Tbk	Purwanto, Sungkoro, & Surja	Susanti	WTB
42	IGAR	Champion Pasific Indonesia Tbk	Purwanto, Sungkoro, & Surja	Peter Surja, CPA	WTB
43	IPOL	Indopoly Swakarsa Industry Tbk			
44	SIAP	Sekawan Intipratama Tbk			
45	SIWA	Siwani Makmur Tbk	Djoko, Sidik & Indra	Drs. Abubakar Sidik, MS., CPA., CA	WTB
46	TRST	Trias Sentosa Tbk	Tidak Diaudit	No	No
47	YPAS	Yana Prima Hasta Persada Tbk	Tidak Diaudit	No	No
48	CPIN	Charoen Pokphand Indonesia Tbk	Purwanto, Sungkoro, & Surja	Mento	No
49	JPFA	Japfa Comfeed Indonesia Tbk	Tidak Diaudit	No	No
50	MAIN	Malindo Feedmill Tbk	Tanudiredja, Wibisana, Rintis & Rekan	Eddy Rintis	WTB
51	SIPD	Siearod Produce Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Santanu Chandra, CPA	WTB
52	SULI	Sumalindo Lestari Jaya Tbk			
53	TIRT	Tirta Mahakam Resources Tbk	S. Mannan, Ardiansyah & Rekan	Yazid M. Aleq Bawafi, Ak., M. Bus., CPA., CA	WTB
54	ALDO	Alkindo Naratama Tbk	Hendrik & Rekan	Ang An Ki, CPA	WTP
55	FASW	Fajar Surya Wisesa Tbk	Satrio Bing Eny & Rekan	Alvin Ismanto	WTP
56	INKP	Indah Kiat Pulp & paper Tbk	Y. Santosa & Rekan	Tjiendradjaja Yamin	WTP
57	INRU	Toba Pulp Lestari Tbk	Budiman, Wawan, Pamudji & Rekan	Drs. Pamudji, Ak., CPA	WTP
58	KBRI	Kertas Basuki Rachmat Indonesia Tbk	Kanaka Puradiredja, Suhartono	Barugamuri Dachi	WTP
59	SPMA	Suparna Tbk	Hadori Sugiarto Adi & Rekan	Yulianti Sugiarta	WTP
60	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	Tidak Diaudit	No	No
61	ASII	Astra International Tbk	Tidak Diaudit	No	No
62	AUTO	Astra Otoparts Tbk	Paul Hadiwinata, Hidayat, Arsono, Achmad, Suharli & Rekan	Drs. Paul Hadiwinata, CPA, CA, ACPA	
63	BRAM	Indo Kordsa Tbk	Siddharta Widjaja & Rekan	Kartika Singedimejo, S.E., CPA	WTP
64	GDYR	Goodyear Indonesia Tbk	Tanudiredja, Wibisana, Rintis & Rekan	Jumadi, S.E., CPA	WTP
65	GJTL	Gajah Tunggul Tbk	Satrio Bing Eny & Rekan	Alvin Ismanto	WTP
66	IMAS	Indomobil Sukses International Tbk	Purwanto, Sungkoro, & Surja	Tjoa Tjek Nien, CPA	WTP
67	INDS	Indospring Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Erna S.E., Ak., CPA.,CA	WTP
68	LPIN	Multi Prima Sejahtera Tbk	Paul Hadiwinata, Hidayat, Arsono, Ade Fatma & Rekan	Drs. Paul Hadiwinata, CPA, CA, ACPA	WTP
69	MASA	Multistrada Arah Sarana Tbk	Purwanto, Sungkoro, & Surja	Hermawan Setiadi	WTP
70	NIPS	Nipress Tbk	Tidak Diaudit	No	No

71	PRAS	Prima alloy steel Universal Tbk	Budiman, Wawan, Pamudji & Rekan	Drs. Pamudji, Ak., CPA	WTP
72	SMSM	Selamat Sempurna Tbk	Purwanto, Sungkoro, & Surja	Mento	WTP
73	ADMG	Polychem Indonesia Tbk	Satrio Bing Eny & Rekan	Bing Harianto, SE	WTP
74	ARGO	Argo Pantes Tbk	Anwar & Rekan	Christiadi Tjahjadi	WTP
75	CNTX	Century Textile Industry Tbk	Siddharta Widjaja & Rekan	Ratna Wulandari, S.E., CA., CPA	WTP
76	ERTX	Eratex Djaya Tbk	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Ady Putera Setyo Pribadi, M. Ak, CA, CPA	WTP
77	ESTI	Ever Shine Tex Tbk	Purwanto, Sungkoro, & Surja	Hermawan Setiadi	WTP
78	HDTX	Panasia Indo Resources Tbk	Mirawati Sensi Idris	Sudihartono Suwowo	WTP
79	INDR	Indo Rama Synthetic Tbk	Satrio Bing Eny & Rekan	Henri Arifian	WTP
80	MVTX	Apac Citra Centertex Tbk			
81	PBRX	Pan Brothers Tbk			
82	POLV	Asia Pasific Fibers Tbk	Hendrawinata Eddy & Siddharta	Iskarmim Supardjo, CPA	WTP
83	RICY	Ricky Putra Globalindo Tbk	Joachim Poltak Lion & Rekan	Poltak Situmorang, CPA	WTP
84	SRIL	Sri Rejeki Isman Tbk	Tanubrata Sutanto Fahmi Bambang & Rekan	Erna S.E., Ak., CPA, CA	WTP
85	SSTM	Sunsun Textile Manufacturer Tbk	Ishak, Saleh, Soewondo & Rekan	Saleh Balbeib, CA, CPA	WTP
86	STAR	Star Petrochem Tbk	Herman Dody Tanumihardja & Rekan	Dedi Tanumihardja	WTP
87	TFCO	Tifico Fiber Indonesia Tbk	Purwanto, Sungkoro, & Surja	Tjoa Tjek Nien	WTP
88	TRIS	Trisula International Tbk	Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan	Emanuel Handoyo Pranadaja	WTP
89	UNIT	Nusantara Inti Corpora Tbk	Budiman, Wawan, Pamudji & Rekan	Budiman, Wawan, Pamudji & Rekan	WTP
90	UNTX	Unitex Tbk			
91	BATA	Sepatu Bata Tbk	Purwanto, Sungkoro, & Surja	Muhammad Kurniawan	WTP
92	BIMA	Primarindo Asia Infrastructure Tbk	Koesbandijah, Beddy Samsi & Setiasih	Linan, SE, BKP. C, CPA	WTP
93	IKBI	Sumi Indo Kabel Tbk	Tidak Diaudit	No	No
94	JECC	Jembo Cable Company Tbk	Tanubrata, Sutanto, Fahmi & Rekan	Tanubrata, Sutanto, Fahmi & Rekan	WTP
95	KBLI	KMI Wire and Cable Tbk	Satrio Bing Eny & Rekan	Bing Harianto, SE	WTP
96	KBLM	Kabelindo Murni Tbk	Kanaka Puradiredja, Suhartono	Tan Siddharta, CPA	WTP
97	SCCO	Supreme Cable Manufacturing and Commerce Tbk			
98	VOKS	Voksel Electric Tbk	Gani Sigiro & Handayani	Ciwi Paino, CPA	WTP
99	PTSN	Sat Nusa Persada Tbk	Johan, Malonda, Mustika & Rekan	H. Fuad Hasan, CPA, CA	WTP
100	ADES	PT Akasha Wira International Tbk	Tanubrata Sutanto Fahmi dan Rekan	Raden Ginandjar	WTP
101	AISA	PT Tiga Pilar Sejahtera Food Tbk	Tidak Diaudit	No	No
102	ALTO	PT Tri Banyan Tirta Tbk	Heliantono & Rekan	Drs. Akhyadi Wadisono, Ak., CA., CPA	WTP
103	CEKA	PT Cahaya Kalbar Tbk			
104	DAVO	PT Davomas Abadi Tbk			
105	DLTA	PT Delta Djakarta Tbk	Satrio Bing Eny & Rekan	Henri Arifian	WTP
106	ICBP	PT Indofood CBP Sukses Makmur Tbk	Purwanto, Sungkoro, & Surja	Indrajuwana Komala Widjaja	WTP
107	INDF	PT Indofood Sukses Makmur Tbk	Purwanto, Sungkoro, & Surja	Indrajuwana Komala Widjaja	WTP
108	MLBI	PT Multi Bintang Indonesia Tbk	Satrio Bing Eny & Rekan	Yulia	WTP
109	MYOR	PT Mayora Indah Tbk	Mirawati Sensi Idris	Ahmad Syakir	WTP
110	PSDN	PT Prashida Aneka Niaga Tbk	Tidak Diaudit	No	No
111	ROTI	PT Nippon Indosari Corporindo Tbk	Purwanto, Sungkoro, & Surja	Feniwati Chendana	WTP
112	SKBM	PT Sekar Bumi Tbk	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Arief Setyadi, CPA	WTP
113	SKLT	PT Sekar Laut Tbk	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Ady Putera Setyo Pribadi	WTP
114	STTP	PT Siantar Top Tbk	Hadori, Sugiarto, Adi & Rekan	Gideon, CA., CPA	WTP
115	ULTJ	PT Ultrajaya Milk Industry and Trading Company Tbk	Tanubrata Sutanto Fahmi dan Rekan	Raden Ginanjar	WTP
116	GGRM	Gudang Garam Tbk			
117	HMSP	Handjaya Mandala Sampoerna Tbk	Tanudiredja, Wibisana & Rekan	Andry D. Atmadja, CPA	WTP
118	RMBA	Bentoel International Investama Tbk	Satrio Bing Eny & Rekan	Rinie Winarsih	WTP
119	WIIM	Wisnilak Inti Makmur Tbk	Kosasih, Nurdyaman, Tjahjo & Rekan	Fendri Sutejo	WTP
120	DVLA	PT Darya Varia Laboratoria Tbk	Purwanto, Sungkoro, & Surja	Agung Purwanto	
121	INAF	PT Indofarma (Persero) Tbk			
122	KAEF	PT Kimia Farma (Persero) Tbk	Hadori, Sugiarto, Adi & Rekan	Drs Hartono, CA., CPA	WTP
123	KLBF	PT Kalbe Farma Tbk	Purwanto, Sungkoro, & Surja	Sinarta	WTP
124	MERK	PT Merck Tbk	Siddharta Widjaja & Rekan	Mellin, S.E., CPA	WTP
125	PVFA	PT Pyramid Farma Tbk	Tanubrata Sutanto Fahmi Bambang dan Rekan	Leko Ekodianto, SE, Ak, CPA, CA	WTP
126	SCPI	PT Schering Plough Indonesia Tbk			
127	SQBB	PT Taisho Pharmaceutical Indonesia Tbk			
128	TSPC	PT Tempo Scan Pasific Tbk	Tanubrata Sutanto Fahmi Bambang dan Rekan	Fahmi, SE, Ak, CPA, CA	WTP
129	MBTO	PT Martina Berto Tbk	Tanubrata Sutanto Fahmi Bambang dan Rekan	Martinus Arifin, S.E., Ak, CPA, CA	WTP
130	MRAT	PT Mustika Ratu Tbk	Kanaka Puradiredja, Suhartono	Barugamuri Dachi, M. Ak., CA., CPA.	WTP
131	TCID	PT Mandom Indonesia Tbk	Satrio Bing Eny & Rekan	Erny Sandjaja	WTP
132	UNVR	PT Unilever Indonesia Tbk	Siddharta Widjaja & Rekan	Dra. Tohana Widjaja, MBA, CPA	WTP
133	KDSI	Kedawang Setia Industrial Tbk	Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan	Drs. Ruchjat Kosasih, MM., CPA.	WTP
134	KICI	PT Kedawang Indah Can Tbk	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Ady Putera Setyo Pribadi, CPA	WTP
135	LMPI	PT Laggeng Makmur Industry Tbk	Teramihardja, Pradhono & Chandra	Nursal	WTP

Data Statistik

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit_Tenure	252	1,00	3,00	1,3968	,59986
Client_Importance	252	18,82	36,10	27,6379	3,78843
Spesialisasi_Industri_KAP	252	,00	1,00	,5040	,50098
Kualitas_Audit	252	,00	1,00	,8333	,37342
Valid N (listwise)	252				

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	252	100,0
	Missing Cases	0	,0
	Total	252	100,0
Unselected Cases		0	,0
Total		252	100,0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
,00	0
1,00	1

Correlation Matrix

		Constant	Audit_Tenure	Client_Importance	Spesialisasi_Industri_KAP
Step 1	Constant	1,000	-,219	-,945	-,225
	Audit_Tenure	-,219	1,000	-,076	-,012
	Client_Importance	-,945	-,076	1,000	,144
	Spesialisasi_Industri_KAP	-,225	-,012	,144	1,000

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	10,327	8	,243

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
Step 0	1	229,917
	2	227,100
	3	227,083
	4	227,083

- a. Constant is included in the model.
 b. Initial -2 Log Likelihood: 227,083
 c. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.

Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients			
		Constant	Audit_Tenure	Client_Importance	Spesialisasi_Industri_KAP
1	217,747	-1,161	,155	,074	,454
2	209,867	-2,825	,281	,135	,795
Step 1 3	209,391	-3,482	,325	,158	,916
4	209,388	-3,539	,329	,160	,926
5	209,388	-3,539	,329	,160	,926

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 227,083

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	209,388 ^a	,068	,114

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than ,001.

Classification Table^{a,b}

	Observed	Predicted			
		Kualitas_Audit		Percentage Correct	
		,00	1,00		
Step 0	Kualitas_Audit	,00	0	42	,0
		1,00	0	210	100,0
	Overall Percentage				83,3

- a. Constant is included in the model.
 b. The cut value is ,500

Classification Table^a

	Observed	Predicted			
		Kualitas_Audit		Percentage Correct	
		,00	1,00		
Step 1	Kualitas_Audit	,00	3	39	7,1
		1,00	0	210	100,0
	Overall Percentage				84,5

- a. The cut value is ,500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Audit_Tenure	,329	,331	,987	1	,321	1,389
	Client_Importance	,160	,054	8,876	1	,003	1,173
	Spesialisasi_Industri_KAP	,926	,367	6,350	1	,012	2,524
	Constant	-3,539	1,483	5,698	1	,017	,029

- a. Variable(s) entered on step 1: Audit_Tenure, Client_Importance, Spesialisasi_Industri_KAP.

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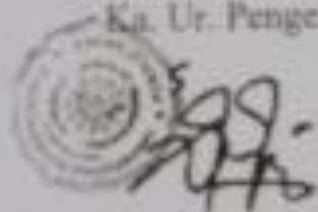
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Dosen Pembimbing : Dr. Ahim Abdurahim, M.Si., SAS., Ak., CA.

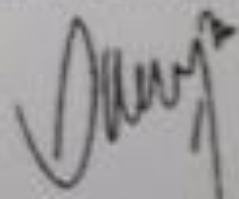
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