LAMPIRAN

Lampiran 1

Daftar populasi perusahaan manufaktur sektor konsumsi 2015-2017

NO	KODE	NAMA PERUSAHAAN	TANGGAL IPO
1	ADES	Akasha Wira International Tbk Tbk	13 Juni 1994
2	AISA	Tiga Pilar Sejahtera Food Tbk	11 Juni 1997
3	ALTO	Tri Banyan Tirta Tbk	10 Juli 2012
4	CEKA	PT Wilmar Cahaya Indonesia Tbk	09 Juli 1996
5	CINT	PT Chitose Internasional Tbk	27 Juni 2014
6	DLTA	Delta Djakarta Tbk	12 Februari 1984
7	DVLA	Darya-Varia Laboratoria Tbk	11 November 1994
8	GGRM	Gudang Garam Tbk	27 Agustus 1990
9	HMSP	HM Sampoerna Tbk	15 Agustus 1990
10	ICBP	Indofood CBP Sukses Makmur Tbk	07 Oktober 2010
11	INDF	Indofood Sukses Makmur Tbk	14 Juli 1994
12	KAEF	Kimia Farma (Persero) Tbk	04 Juli 2001
13	KLBF	Kalbe Farma Tbk	30 Juli 1991
14	LMPI	Langgeng Makmur Industri Tbk	17 Oktober 1994
15	MERK	Merck Tbk	23 Juli 1981
16	MLBI	Multi Bintang Indonesia Tbk	17 Januari 1994
17	MRAT	Mustika Ratu Tbk	27 Juli 1995
18	MYOR	Mayora Indah Tbk	04 Juli 1990
19	PSDN	Prasidha Aneka Niaga Tbk	18 Oktober 1994
20	PYFA	Pyridam Farma Tbk	16 Oktober 2001
21	RMBA	Bentoel International Investama Tbk	05 Maret 1990
22	ROTI	Nippon Indosari Corpindo Tbk	28 Juni 2010
23	SCPI	Merck Sharp Dohme Pharma Tbk	08 Juni 1990
24	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk	18 Desember 2013
25	SKBM	Sekar Bumi Tbk	05 Januari 1993
26	SKLT	Sekar Laut Tbk	08 September 1993
27	STTP	Siantar Top Tbk	16 Desember 1996
28	TCID	Mandom Indonesia Tbk	30 September 1993
29	TSPC	Tempo Scan Pacific Tbk	17 Juni 1994
30	ULTJ	Ultra Jaya Milk Industry Tbk	02 Juli 1990
31	UNVR	Unilever Indonesia Tbk	11 Januari 1982
32	WIIM	Wismilak Inti Makmur Tbk	18 Desember 2012

Lampiran 2

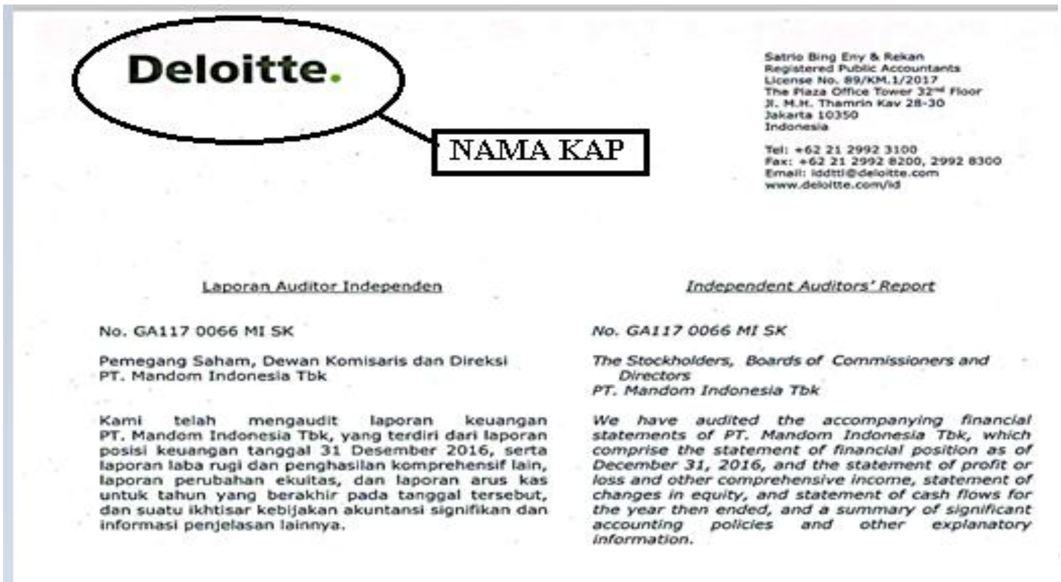
Data Tabulasi Sampel KUA, KOA, KOI, KI, KM, dan ILK

(Data Mentah)

NAMA PERUSAHAAN	TAHUN	KUA	KOA	KOI	KI	KM	ILK
Kalbe Farma Tbk (KLBF)	2015	1	3	42.86%	59.91%	0.01%	29.36%
	2016	1	3	42.86%	59.84%	0.01%	30.04%
	2017	1	3	42.86%	60.14%	0.01%	30.36%
Kino Indonesia Tbk (KINO)	2015	0	3	66.67%	69.50%	10.50%	25.39%
	2016	0	3	50.00%	69.50%	10.60%	21.16%
	2017	0	3	50.00%	69.50%	10.57%	22.20%
Merck Indonesia Tbk (MERK)	2015	0	2	33.33%	74.00%	1.91%	29.12%
	2016	0	2	33.33%	74.00%	2.21%	21.90%
	2017	0	2	33.33%	74.00%	2.33%	21.08%
Pyridam Farma Tbk (PYFA)	2015	0	3	50.00%	53.85%	23.08%	61.30%
	2016	0	4	50.00%	53.85%	23.08%	78.77%
	2017	0	4	50.00%	53.85%	23.08%	98.26%
Siantar Top Tbk (STTP)	2015	0	3	33.33%	56.76%	3.19%	34.34%
	2016	0	3	33.33%	56.76%	3.19%	35.15%
	2017	0	3	33.33%	56.76%	3.19%	40.91%
Mandom Indonesia Tbk (TCID)	2015	1	4	50.00%	73.77%	0.14%	51.59%
	2016	1	3	50.00%	73.77%	0.14%	55.55%
	2017	1	4	50.00%	73.81%	0.14%	66.36%
Wismilak Inti Makmur Tbk (WIIM)	2015	0	3	33.33%	22.48%	22.70%	23.27%
	2016	0	3	33.33%	27.62%	24.94%	25.48%
	2017	0	3	33.33%	5.14%	37.94%	33.37%

Lampiran 3

Contoh perhitungan KUA, KOA, KOI, KI, KM, dan ILK



Deloitte.

NAMA KAP

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www.deloitte.com/id

Laporan Auditor Independen

No. GA117 0066 MI SK

Pemegang Saham, Dewan Komisaris dan Direksi
PT. Mandom Indonesia Tbk

Kami telah mengaudit laporan keuangan PT. Mandom Indonesia Tbk, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2016, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

Independent Auditors' Report

No. GA117 0066 MI SK

The Stockholders, Boards of Commissioners and Directors
PT. Mandom Indonesia Tbk

We have audited the accompanying financial statements of PT. Mandom Indonesia Tbk, which comprise the statement of financial position as of December 31, 2016, and the statement of profit or loss and other comprehensive income, statement of changes in equity, and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Data Diatas merupakan Data Kualitas Audit (KUA) yaitu perusahaan Mandom Indonesia Tbk (TCID) pada tahun 2016 di Audit oleh KAP Deloitte yang termasuk salah satu dari KAP *BIG FOUR*

Oleh karena itu diberikan angka 1 (satu) pada variabel KUA perusahaan Mandom Indonesia Tbk karena menggunakan KAP *BIG FOUR*

a. Periode tahun 2014 - 2015

Rapat Dewan Komisaris yang diadakan pada tanggal 24 April 2014 telah mengangkat anggota Komite Audit yang bertugas sampai ditutupnya Rapat Umum Pemegang Saham Tahunan 2016 sebagai berikut :

Ketua :
Joko Santoso Wigianto, Komisaris Independen

Anggota :
Djasman, Komisaris Independen
Anggota :
Drs. Chairul Marom, Ak, CPA
Anggota :
Heri Martono, SH

a.Periode of 2014 - 2015

The Board of Commissioners' Meeting which was held on April 24, 2014 had appointed member of Audit Committee with term of office until the closing of AGMS in 2016 as follows:

Chairman :
Joko Santoso Wigianto, Independent Commissioner
Member :
Djasman, Independent Commissioner
Member :
Drs. Chairul Marom, Ak, CPA
Member :
Heri Martono, SH

ANGOTA KOMITE AUDIT

Data Diatas merupakan Data Komite Audit (KOA) perusahaan Mandom Indonesia Tbk (TCID) pada tahun 2015

KOA = jumlah anggota komite audit yang ada di perusahaan

= 4

Dewan Komisaris / *Board of Commissioners*	Nama / *Name*
Presiden Komisaris *President Commissioner*	Tatsuya Arichi
Komisaris *Commissioner*	Motonobu Nishimura
Komisaris *Commissioner*	Lie Harjono
Komisaris Independen *Independent Commissioner*	DR. Marsetio
Komisaris Independen *Independent Commissioner*	Sastra Widjaja
Komisaris Independen *Independent Commissioner*	Dr. Bambang Rudyanto

ANGGOTA KOMISARIS INDEPENDEN

Data Komisaris Independen (KOI) perusahaan Mandom Indonesia Tbk (TCID) pada tahun 2015

KOI = jumlah komisaris indepeden : total anggota dewan komisaris

= 3 : 6

= 50%

Nama Pemegang Saham	31 Desember/*December 31*, 2015 Jumlah Saham/*Number of Shares*	Persentase Kepemilikan/*Percentage of Ownership*	Jumlah Modal Disetor/*Total Paid-up Capital* Rp	*Name of Stockholders*
Mandom Corporation, Jepang	122.319.485	60,835%	61.159.742.500	*Mandom Corporation, Japan*
PT. Asia Jaya Paramita	22.754.894	11,317%	11.377.447.000	*PT. Asia Jaya Paramita*
PT. Asia Paramita Indah	3.260.384	1,622%	1.630.192.000	*PT. Asia Paramita Indah*
Harjono Lie*	253.004	0,126%	126.502.000	*Harjono Lie**
Effendi Tandi**	20.000	0,010%	10.000.000	*Effendi Tandi***
Masyarakat (masing-masing kurang dari 5%)	52.458.900	26,090%	26.229.450.000	*Public (each less than 5%)*
Jumlah	201.066.667	100%	100.533.333.500	*Total*

KEPEMILIKAN INSTITUSIONAL

* Komisaris
**Direktur

* *Commissioner*
***Director*

Data Kepemilikan Institusional (KI) perusahaan Mandom Indonesia Tbk (TCID) pada tahun 2015

KI = kepemilikan saham institusi : total saham yang beredar

= (122.319.485+22,754.894+3.260.389) : 201.066.667

= 148.334.768 : 201.066.667

= 73.77%

Nama Pemegang Saham	31 Desember/*December 31*, 2015 Jumlah Saham/ *Number of Shares*	Persentase Kepemilikan/ *Percentage of Ownership*	Jumlah Modal Disetor/*Total Paid-up Capital* Rp	*Name of Stockholders*
Mandom Corporation, Jepang	122.319.485	60,835%	61.159.742.500	*Mandom Corporation, Japan*
PT. Asia Jaya Paramita	22.754.894	11,317%	11.377.447.000	*PT. Asia Jaya Paramita*
PT. Asia Paramita Indah	3.260.384	1,622%	1.630.192.000	*PT. Asia Paramita Indah*
Harjono Lie*	253.004	0,126%	126.502.000	*Harjono Lie**
Effendi Tandi**	20.000	0,010%	10.000.000	*Effendi Tandi***
Masyarakat (masing-masing kurang dari 5%)	52.458.900	26,090%	26.229.450.000	*Public (each less than 5%)*
Jumlah	201.066.667	100%	100.533.333.500	*Total*

KEPEMILIKAN MANAJERIAL

* Komisaris
**Direktur

* *Commissioner*
***Director*

Data Kepemilikan manajerial (KM) perusahaan Mandom Indonesia Tbk (TCID) pada tahun 2015

KM = kepemilikan saham oleh manajer : total saham yang beredar

= 273.004 : 201.066.667

= 0.001357

= 0,14%

NAMA	TAHUN	BIAYA RISET	BIAYA PENYUSUTAN	NET OPERATION ASSET (NOA)	INTREGITAS LAPORAN KEUANGAN
AISA	2015	Rp 2,411,000,000	Rp 793,770,000,000	Rp 5,828,847,000,000	0.136593223
	2016	Rp [illegible]	Rp [illegible]	Rp [illegible]	0.163833759
	2017	Rp [illegible]	Rp [illegible]	Rp [illegible]	0.204609365
KLBF	2015	[illegible]	[illegible]	Rp [illegible]	[illegible]
	2016	[illegible]	[illegible]	Rp [illegible]	[illegible]
	2017	[illegible]	[illegible]	[illegible]	[illegible]
KAEF	2015	Rp [illegible]	[illegible]	[illegible]	0.248205296
	2016	Rp [illegible]	[illegible]	[illegible]	0.201047316
	2017	Rp 8,714,453,071	Rp 604,205,519,753	Rp 3,771,664,292,937	0.162506502
KINO	2015	Rp 1,401,454,489	Rp 338,802,223,489	Rp 1,340,111,154,548	0.253862284
	2016	Rp 2,234,510,183	Rp 369,590,090,625	Rp 1,757,358,143,835	0.211581573
	2017	Rp 2,164,786,490	Rp 394,971,084,883	Rp 1,788,906,577,654	0.221999224
MERK	2015	Rp 2,887,645	Rp 80,555,558	Rp 286,570,184	0.291178942
	2016	Rp 1,802,030	Rp 93,078,358	Rp 433,277,178	0.218983119
	2017	Rp 3,896,175	Rp 105,146,313	Rp 517,279,059	0.210800121
PYFA	2015	Rp 3,180,194,209	Rp 62,515,472,194	Rp 107,165,043,485	0.613032611
	2016	Rp 1,186,201,737	Rp 78,442,888,820	Rp 101,087,763,654	0.787722348
	2017	Rp 2,306,137,600	Rp 85,102,809,775	Rp 88,956,548,694	0.982602727

BIAYA RISET

BIAYA PENYUSUTAN

NET OPERATION ASSET

Data diatas merupakan perhitungan Integritas Laporan Keuangan (ILK) beberapa perusahaan manufaktur sektor konsumsi yang terdaftar di BEI 2015-2017.

Perhitungan ILK menggunakan indeks konservatisme akuntansi yang dikemukakan oleh Penman dan Zhang (2002) menggunakan rumus :

$$ILK = \frac{(b.riset + b.penyusutan)}{net\ operating\ asset}$$

Lampiran 4

Hasil Uji Analisis Deskriptiff Statistik

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Audit	21	.00	1.00	.2857	.46291
komite audit	21	2.00	4.00	3.0476	.58959
komisaris independen	21	33.33	66.67	42.6295	9.46315
kepemilikan institusional	21	5.14	74.00	58.0367	18.65140
kepemilikan manajerial	21	.01	37.94	9.6648	11.38446
Integritas Laporan Keuangan	21	21.08	98.26	39.7600	21.22074
Valid N (listwise)	21				

Lampiran 5

Hasil Uji Normalitas

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Integritas Laporan Keuangan

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.856[a]	.732	.643	12.68069

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

b. Dependent Variable: Integritas Laporan Keuangan

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6594.398	5	1318.880	8.202	.001[a]
	Residual	2411.999	15	160.800		
	Total	9006.397	20			

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

b. Dependent Variable: Integritas Laporan Keuangan

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	-98.804	24.006		-4.116	.001
	Kualitas Audit	13.265	10.473	.289	1.267	.225
	komite audit	29.212	6.597	.812	4.428	.000
	komisaris independen	-1.302	.548	-.581	-2.375	.031
	kepemilikan institusional	1.381	.430	1.214	3.213	.006
	kepemilikan manajerial	2.185	.767	1.172	2.850	.012

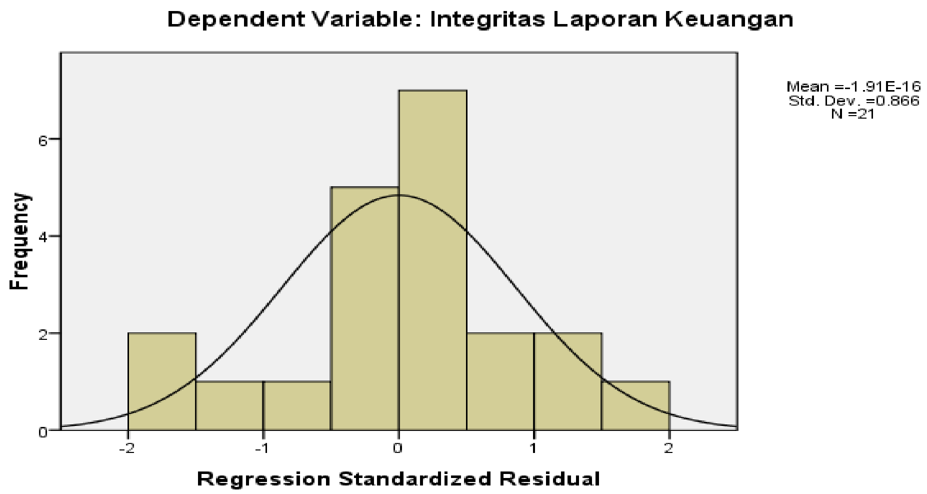
a. Dependent Variable: Integritas Laporan Keuangan

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	20.9253	77.7170	39.7600	18.15819	21
Residual	-21.69456	20.54301	.00000	10.98180	21
Std. Predicted Value	-1.037	2.090	.000	1.000	21
Std. Residual	-1.711	1.620	.000	.866	21

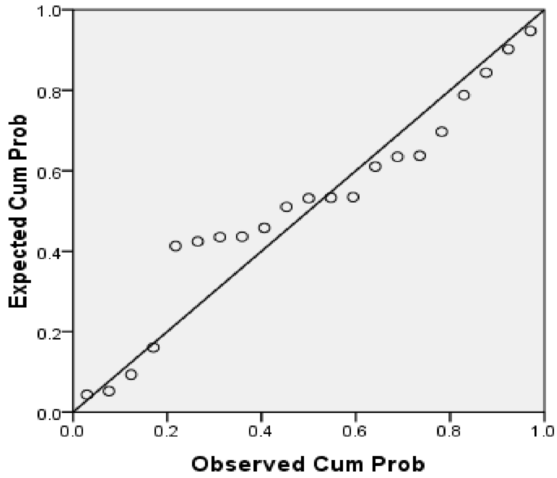
a. Dependent Variable: Integritas Laporan Keuangan

Histogram



Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Integritas Laporan Keuangan



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		21
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	10.98180114
Most Extreme Differences	Absolute	.209
	Positive	.104
	Negative	-.209
Kolmogorov-Smirnov Z		.959
Asymp. Sig. (2-tailed)		.317

a. Test distribution is Normal.

Lampiran 6

Uji Multikolinearitas

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Integritas Laporan Keuangan

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.856[a]	.732	.643	12.68069

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

b. Dependent Variable: Integritas Laporan Keuangan

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6594.398	5	1318.880	8.202	.001[a]
	Residual	2411.999	15	160.800		
	Total	9006.397	20			

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

b. Dependent Variable: Integritas Laporan Keuangan

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-98.804	24.006		-4.116	.001		
	Kualitas Audit	13.265	10.473	.289	1.267	.225	.342	2.923
	komite audit	29.212	6.597	.812	4.428	.000	.531	1.882
	komisaris independen	-1.302	.548	-.581	-2.375	.031	.299	3.350
	kepemilikan institusional	1.381	.430	1.214	3.213	.006	.125	7.995
	kepemilikan manajerial	2.185	.767	1.172	2.850	.012	.106	9.472

a. Dependent Variable: Integritas Laporan Keuangan

Coefficient Correlations[a]

Model			kepemilikan manajerial	komisaris independen	komite audit	Kualitas Audit	kepemilikan institusional
1	Correlations	kepemilikan manajerial	1.000	-.655	-.143	.748	.893
		komisaris independen	-.655	1.000	-.358	-.444	-.764
		komite audit	-.143	-.358	1.000	-.335	.084
		Kualitas Audit	.748	-.444	-.335	1.000	.562
		kepemilikan institusional	.893	-.764	.084	.562	1.000
	Covariances	kepemilikan manajerial	.588	-.275	-.722	6.004	.294
		komisaris independen	-.275	.301	-1.295	-2.551	-.180
		komite audit	-.722	-1.295	43.523	-23.157	.238
		Kualitas Audit	6.004	-2.551	-23.157	109.685	2.530
		kepemilikan institusional	.294	-.180	.238	2.530	.185

a. Dependent Variable: Integritas Laporan Keuangan

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions (Constant)	Kualitas Audit	komite audit	komisaris independen	kepemilikan institusional	kepemilikan manajerial
1	1	4.647	1.000	.00	.00	.00	.00	.00	.00
	2	1.020	2.134	.00	.12	.00	.00	.00	.03
	3	.290	4.000	.00	.33	.00	.00	.01	.07
	4	.023	14.274	.22	.00	.08	.29	.01	.03
	5	.015	17.399	.12	.33	.77	.02	.08	.22
	6	.005	30.564	.66	.22	.15	.69	.90	.66

a. Dependent Variable: Integritas Laporan Keuangan

Lampiran 7

Hasil Uji Heteroskedastisitas

(Analisis Grafik Scatterplot)

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Integritas Laporan Keuangan

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.856[a]	.732	.643	12.68069

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

b. Dependent Variable: Integritas Laporan Keuangan

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6594.398	5	1318.880	8.202	.001[a]
	Residual	2411.999	15	160.800		
	Total	9006.397	20			

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6594.398	5	1318.880	8.202	.001[a]
	Residual	2411.999	15	160.800		
	Total	9006.397	20			

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

b. Dependent Variable: Integritas Laporan Keuangan

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-98.804	24.006		-4.116	.001		
	Kualitas Audit	13.265	10.473	.289	1.267	.225	.342	2.923
	komite audit	29.212	6.597	.812	4.428	.000	.531	1.882
	komisaris independen	-1.302	.548	-.581	-2.375	.031	.299	3.350
	kepemilikan institusional	1.381	.430	1.214	3.213	.006	.125	7.995
	kepemilikan manajerial	2.185	.767	1.172	2.850	.012	.106	9.472

a. Dependent Variable: Integritas Laporan Keuangan

Coefficient Correlations[a]

Model			kepemilikan manajerial	komisaris independen	komite audit	Kualitas Audit	kepemilikan institusional
1	Correlations	kepemilikan manajerial	1.000	-.655	-.143	.748	.893
		komisaris independen	-.655	1.000	-.358	-.444	-.764
		komite audit	-.143	-.358	1.000	-.335	.084
		Kualitas Audit	.748	-.444	-.335	1.000	.562
		kepemilikan institusional	.893	-.764	.084	.562	1.000
	Covariances	kepemilikan manajerial	.588	-.275	-.722	6.004	.294
		komisaris independen	-.275	.301	-1.295	-2.551	-.180
		komite audit	-.722	-1.295	43.523	-23.157	.238
		Kualitas Audit	6.004	-2.551	-23.157	109.685	2.530
		kepemilikan institusional	.294	-.180	.238	2.530	.185

a. Dependent Variable: Integritas Laporan Keuangan

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	Kualitas Audit	komite audit	komisaris independen	kepemilikan institusional	kepemilikan manajerial
1	1	4.647	1.000	.00	.00	.00	.00	.00	.00
	2	1.020	2.134	.00	.12	.00	.00	.00	.03
	3	.290	4.000	.00	.33	.00	.00	.01	.07
	4	.023	14.274	.22	.00	.08	.29	.01	.03
	5	.015	17.399	.12	.33	.77	.02	.08	.22
	6	.005	30.564	.66	.22	.15	.69	.90	.66

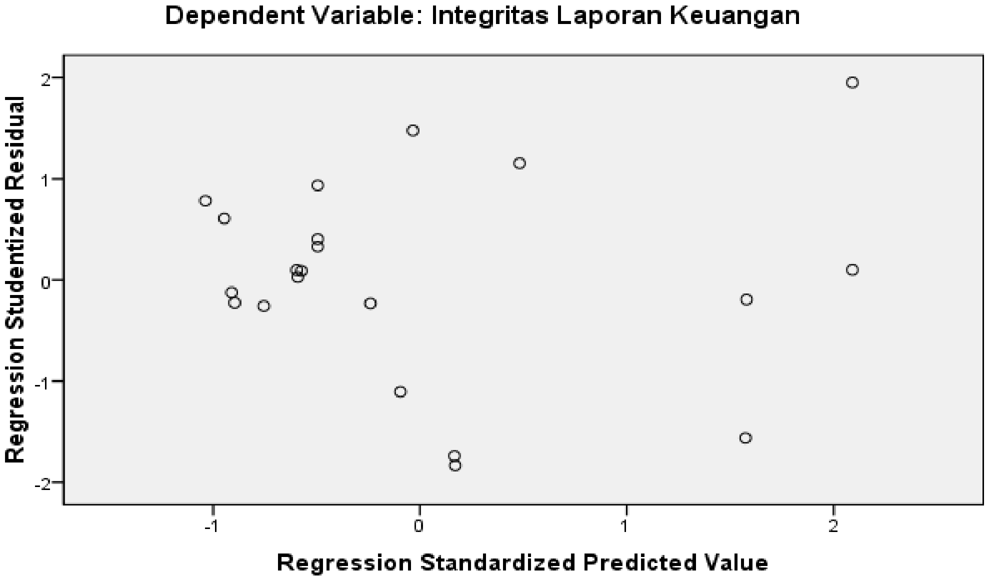
a. Dependent Variable: Integritas Laporan Keuangan

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	20.9253	77.7170	39.7600	18.15819	21
Std. Predicted Value	-1.037	2.090	.000	1.000	21
Standard Error of Predicted Value	4.576	11.324	6.633	1.432	21
Adjusted Predicted Value	3.3526	77.2435	38.6025	19.43201	21
Residual	-21.69456	20.54301	.00000	10.98180	21
Std. Residual	-1.711	1.620	.000	.866	21
Stud. Residual	-1.835	1.951	.032	.993	21
Deleted Residual	-24.94477	29.78088	1.15746	14.92522	21
Stud. Deleted Residual	-2.012	2.181	.026	1.057	21
Mahal. Distance	1.652	14.996	4.762	2.826	21
Cook's Distance	.000	.401	.064	.104	21
Centered Leverage Value	.083	.750	.238	.141	21

a. Dependent Variable: Integritas Laporan Keuangan

Scatterplot



Hasil Uji Heteroskedastisitas

(Analisis Uji Glejser)

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: RES2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.537[a]	.288	.051	7.301371

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

b. Dependent Variable: RES2

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	323.308	5	64.662	1.213	.350[a]
	Residual	799.650	15	53.310		
	Total	1122.958	20			

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

b. Dependent Variable: RES2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-22.298	13.823		-1.613	.128
	Kualitas Audit	-.937	6.030	-.058	-.155	.879
	komite audit	2.983	3.799	.235	.785	.445
	komisaris independen	-.049	.316	-.062	-.154	.879
	kepemilikan institusional	.326	.248	.811	1.317	.208
	kepemilikan manajerial	.463	.441	.703	1.048	.311

a. Dependent Variable: RES2

Lampiran 8

Hasil Uji Autokorelasi (Durbin Watson)

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Integritas Laporan Keuangan

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.856[a]	.732	.643	12.68069	2.047

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

b. Dependent Variable: Integritas Laporan Keuangan

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6594.398	5	1318.880	8.202	.001[a]
	Residual	2411.999	15	160.800		
	Total	9006.397	20			

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

b. Dependent Variable: Integritas Laporan Keuangan

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-98.804	24.006		-4.116	.001
	Kualitas Audit	13.265	10.473	.289	1.267	.225
	komite audit	29.212	6.597	.812	4.428	.000
	komisaris independen	-1.302	.548	-.581	-2.375	.031
	kepemilikan institutional	1.381	.430	1.214	3.213	.006
	kepemilikan manajerial	2.185	.767	1.172	2.850	.012

a. Dependent Variable: Integritas Laporan Keuangan

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	20.9253	77.7170	39.7600	18.15819	21
Std. Predicted Value	-1.037	2.090	.000	1.000	21
Standard Error of Predicted Value	4.576	11.324	6.633	1.432	21
Adjusted Predicted Value	3.3526	77.2435	38.6025	19.43201	21
Residual	-21.69456	20.54301	.00000	10.98180	21
Std. Residual	-1.711	1.620	.000	.866	21
Stud. Residual	-1.835	1.951	.032	.993	21
Deleted Residual	-24.94477	29.78088	1.15746	14.92522	21
Stud. Deleted Residual	-2.012	2.181	.026	1.057	21
Mahal. Distance	1.652	14.996	4.762	2.826	21
Cook's Distance	.000	.401	.064	.104	21
Centered Leverage Value	.083	.750	.238	.141	21

a. Dependent Variable: Integritas Laporan Keuangan

Lampiran 9

Hasil Uji Autokorelasi (Run Test)

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Integritas Laporan Keuangan

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.856[a]	.732	.643	12.68069

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

b. Dependent Variable: Integritas Laporan Keuangan

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6594.398	5	1318.880	8.202	.001[a]
	Residual	2411.999	15	160.800		
	Total	9006.397	20			

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

b. Dependent Variable: Integritas Laporan Keuangan

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	-98.804	24.006		-4.116	.001
	Kualitas Audit	13.265	10.473	.289	1.267	.225
	komite audit	29.212	6.597	.812	4.428	.000
	komisaris independen	-1.302	.548	-.581	-2.375	.031
	kepemilikan institusional	1.381	.430	1.214	3.213	.006
	kepemilikan manajerial	2.185	.767	1.172	2.850	.012

a. Dependent Variable: Integritas Laporan Keuangan

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	20.9253	77.7170	39.7600	18.15819	21
Residual	-21.69456	20.54301	.00000	10.98180	21
Std. Predicted Value	-1.037	2.090	.000	1.000	21
Std. Residual	-1.711	1.620	.000	.866	21

a. Dependent Variable: Integritas Laporan Keuangan

Runs Test

	Unstandardized Residual
Test Value[a]	1.00328
Cases < Test Value	10
Cases >= Test Value	11
Total Cases	21
Number of Runs	9
Z	-.887
Asymp. Sig. (2-tailed)	.375

a. Median

Lampiran 10

Hasil Uji T, Uji F dan Uji R^2

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Integritas Laporan Keuangan

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.856[a]	.732	.643	12.68069

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6594.398	5	1318.880	8.202	.001[a]
	Residual	2411.999	15	160.800		
	Total	9006.397	20			

a. Predictors: (Constant), kepemilikan manajerial, komisaris independen, komite audit, Kualitas Audit, kepemilikan institusional

b. Dependent Variable: Integritas Laporan Keuangan

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-98.804	24.006		-4.116	.001
	Kualitas Audit	13.265	10.473	.289	1.267	.225
	komite audit	29.212	6.597	.812	4.428	.000
	komisaris independen	-1.302	.548	-.581	-2.375	.031
	kepemilikan institusional	1.381	.430	1.214	3.213	.006
	kepemilikan manajerial	2.185	.767	1.172	2.850	.012

a. Dependent Variable: Integritas Laporan Keuangan

Lampiran 11

Tabel Durbin-Watson (DW)

α = 5%

	k=1		k=2		k=3		k=4		k=5	
n	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	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	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