

Lampiran 1

Pemilihan Sampel

No	Nama Perusahaan	Kode Saham	Kriteria						Sampel
			I	II	III	IV	V	VI	
1	PT. Indocement Tungal Prakasa Tbk	INTP	✓	✓	✓	✓	✓	✓	✓
2	PT. Semen Baturaja Persero Tbk	SMBR	✓	✓	✓	✓	✓	✓	✓
3	PT. Holcim Indonesia Tbk	SMCB	✓	✓	✓	✓	✓	✓	✓
4	PT. Semen Indonesia Tbk	SMGR	✓	✓	✓	✓	✓	✓	✓
5	PT. Waskita Beton Precast Tbk	WSBP	✓	✓	✓	✓	✓	✓	✓
6	PT. Wijaya Karya Beton Tbk	WTON	✓	✓	✓	✓	✓	✓	✓
7	PT. Asahimas Flat Glass Tbk	AMFG	✓	✓	✓	✓	✓	✓	✓
8	PT. Arwana Citra Mulia Tbk	ARNA	✓	✓	✗	✓	✓	✓	✗
9	PT. Inti Keramik Alam Asri Industri Tbk	IKAI	✓	✗	✓	✓	✓	✓	✗
10	PT. Keramika Indonesia Assosiasi Tbk	KIAS	✓	✓	✓	✓	✓	✓	✓
11	PT. Mulia Industrindo Tbk	MLIA	✓	✗	✓	✓	✓	✓	✗
12	PT. Surya Toto Indonesia Tbk	TOTO	✓	✓	✓	✓	✓	✓	✓
13	PT. Alaska Industrindo Tbk	ALKA	✓	✓	✓	✓	✓	✓	✓
14	PT. Alumindo Light Metal Industry Tbk	ALMI	✓	✓	✓	✓	✓	✗	✗
15	PT. Saranacental Bajatama Tbk	BAJA	✓	✓	✓	✓	✓	✗	✗
16	PT. Beton Jaya Manunggal Tbk	BTON	✓	✓	✓	✓	✓	✓	✓
17	PT. Citra Turbindo Tbk	CTBN	✓	✓	✓	✗	✓	✓	✗
18	PT. Gunawan Dianjaya Steel Tbk	GDST	✓	✓	✓	✓	✓	✓	✓
19	PT. Indal Alumunium Industry Tbk	INAI	✓	✓	✓	✓	✓	✗	✗
20	PT. Steel Pipe Industry of Indonesia Tbk	ISSP	✓	✗	✓	✓	✓	✓	✗
21	PT. Jakarta Kyoei Steel Work LTD Tbk	JKSW	✓	✓	✓	✗	✓	✓	✗
22	PT. Jaya Pari Steel Tbk	JPRS	✓	✓	✓	✓	✗	✓	✗
23	PT. Krakatau Steel Tbk	KRAS	✓	✓	✓	✗	✓	✓	✗
24	PT. Lion Metal Works Tbk	LION	✓	✗	✓	✓	✓	✓	✗
25	PT. Lionmesh Prima Tbk	LMSH	✓	✓	✓	✓	✓	✓	✓
26	PT. Pelat Timah Nusantara Tbk	NIKL	✓	✓	✓	✗	✓	✓	✗
27	PT. Pelangi Indah Canindo Tbk	PICO	✓	✓	✓	✓	✓	✓	✓
28	PT. Tembaga Mulia Semanan Tbk	TBMS	✓	✓	✓	✗	✓	✓	✗
29	PT. Barito Pasific Tbk	BRPT	✓	✓	✓	✗	✓	✓	✗
30	PT. Budi Starch an Sweetener Tbk	BUDI	✓	✗	✓	✓	✓	✓	✗
31	PT. Duta Pertiwi Nusantara	DPNS	✓	✓	✓	✓	✓	✓	✓
32	PT. Ekadharma International Tbk	EKAD	✓	✗	✓	✓	✓	✓	✗
33	PT. Eterindo Wahanatama Tbk	ETWA	✓	✗	✓	✓	✓	✓	✗
34	PT. Intan Wijaya International Tbk	INCI	✓	✗	✓	✓	✓	✓	✗
35	PT. Sorini Agro Asia Corporindo Tbk	SOBI	✓	✓	✓	✓	✗	✓	✗
36	PT. Indo Acitama Tbk	SRSN	✓	✓	✓	✓	✓	✓	✓

37	PT. Chandra Asri Petrochemical Tbk	TPIA	✓	✓	✓	✗	✓	✓	✗
38	PT. Unggul Indah Cahaya Tbk	UNIC	✓	✓	✓	✗	✓	✓	✗
39	PT. Alam Karya Unggul Tbk	AKKU	✓	✓	✓	✓	✓	✓	✓
40	PT. Argha Karya Prima Industry Tbk	AKPI	✓	✗	✓	✓	✓	✓	✗
41	PT. Asiaplast Industries Tbk	APLI	✓	✓	✓	✓	✓	✓	✓
42	PT. Berlina Tbk	BRNA	✓	✓	✓	✓	✓	✓	✓
43	PT. Lotte Chemical Titan Tbk	FPNI	✓	✓	✓	✗	✓	✓	✗
44	PT. Champion Pasific Indonesia Tbk	IGAR	✓	✓	✗	✓	✓	✓	✗
45	PT. Impack Pratama Industri Tbk	IMPC	✓	✓	✓	✓	✓	✓	✓
46	PT. Indopoly Swakarsa Industry Tbk	IPOL	✓	✓	✓	✗	✓	✓	✗
47	PT. Sekawan Intipratama Tbk	SIAP	✗	✓	✓	✓	✓	✓	✗
48	PT. Siwani Makmur Tbk	SIMA	✓	✓	✗	✓	✓	✓	✗
49	PT. Tunas Alfin Tbk	TALF	✓	✓	✓	✓	✓	✓	✓
50	PT. Trias Sentosa Tbk	TRST	✓	✓	✓	✓	✓	✓	✓
51	PT. Yana Prima Hasta Persada Tbk	YPAS	✓	✓	✓	✓	✓	✓	✓
52	PT. Charoen Pokphand Indonesia Tbk	CPIN	✓	✓	✓	✓	✓	✓	✓
53	PT. Japfa Comfeed Indonesia Tbk	JPFA	✓	✓	✓	✓	✓	✓	✓
54	PT. Malindo Feedmill Tbk	MAIN	✓	✓	✓	✓	✓	✗	✗
55	PT. Searad Produce Tbk	SIPD	✓	✗	✓	✓	✓	✓	✗
56	PT. SLJ Global Tbk	SULI	✓	✓	✓	✗	✓	✓	✗
57	PT. Tirta Mahakam Resources Tbk	TIRT	✓	✗	✓	✓	✓	✓	✗
58	PT. Alkindo Naratama Tbk	ALDO	✓	✓	✓	✓	✓	✓	✓
59	PT. Dwi Aneka Jaya Kemasindo Tbk	DAJK	✓	✓	✓	✓	✗	✓	✗
60	PT. Fajar Surya Wisesa Tbk	FASW	✓	✓	✓	✓	✓	✓	✓
61	PT. Indah Kiat Pulp&Paper Tbk	INKP	✓	✓	✓	✗	✓	✓	✗
62	PT. Toba Pulp Lestari Tbk	INRU	✓	✓	✓	✗	✓	✓	✗
63	PT. Kertas Basuki Rachmat Indonesia Tbk	KBRI	✓	✓	✓	✓	✓	✓	✓
64	PT. Kedaung Setia Industrial Tbk	KDSI	✓	✓	✓	✓	✓	✓	✓
65	PT. Suparma Tbk	SPMA	✓	✗	✓	✓	✓	✓	✗
66	PT. Pabrik Kertas Tjiwi Kimia Tbk	TKIM	✓	✓	✓	✗	✓	✓	✗
67	PT. Ateliers Mecaniques D'Indonesia Tbk	AMIN	✓	✓	✓	✓	✓	✓	✓
68	PT. Grand Kartech Tbk	KRAH	✓	✓	✓	✓	✓	✓	✓
69	PT. Astra International Tbk	ASII	✓	✓	✓	✓	✓	✓	✓
70	PT. Astra Auto Part Tbk	AUTO	✓	✓	✗	✓	✓	✓	✗
71	PT. Garuda Metalindo Tbk	BOLT	✓	✓	✗	✓	✓	✓	✗
72	PT. Indo Kordsa Tbk	BRAM	✓	✓	✓	✗	✓	✓	✗
73	PT. Goodyear Indonesia Tbk	GDYR	✓	✓	✓	✗	✓	✓	✗
74	PT. Gajah Tunggal Tbk	GJTL	✓	✓	✓	✓	✓	✓	✓
75	PT. Indomobil Sukses International Tbk	IMAS	✓	✓	✓	✓	✓	✗	✗
76	PT. Indospring Tbk	INDS	✓	✓	✓	✓	✓	✓	✓
77	PT. Multi Prima Sejahtera Tbk	LPIN	✗	✓	✓	✓	✓	✓	✗

78	PT. Multisrada Arah Sarana Tbk	MASA	✓	✓	✓	✗	✓	✓	✗
79	PT. Nippers Tbk	NIPS	✗	✓	✓	✓	✓	✓	✗
80	PT. Prima Alloy Steel Universal Tbk	PRAS	✓	✓	✓	✓	✓	✓	✓
81	PT. Selamat Sempurna Tbk	SMSM	✓	✓	✓	✓	✓	✓	✓
82	PT. Polychem Indonesia Tbk	ADMG	✓	✓	✓	✗	✓	✓	✗
83	PT. Argo Pantes Tbk	ARGO	✓	✓	✓	✗	✓	✓	✗
84	PT. Centex Tbk	CNTX	✓	✓	✓	✗	✓	✓	✗
85	PT. Eratex Djaya Tbk	ERTX	✓	✓	✓	✗	✓	✓	✗
86	PT. Ever Shine Textile Industry Tbk	ESTI	✓	✓	✓	✗	✓	✓	✗
87	PT. Panasia Indo Resources Tbk	HDTX	✓	✓	✓	✓	✓	✗	✗
88	PT. Indo Rama Synthetuc Tbk	INDR	✓	✓	✓	✗	✓	✓	✗
89	PT. Apac Citra Centertex Tbk	MYTX	✓	✓	✗	✓	✓	✓	✗
90	PT. Pan Brothers Tbk	PBRX	✓	✓	✓	✗	✓	✓	✗
91	PT. Asia Pasific Fibers Tbk	POLY	✓	✓	✓	✗	✓	✓	✗
92	PT. Ricky Putra Globalindo Tbk	RICY	✓	✓	✓	✓	✓	✓	✓
93	PT. Star Petrochem Tbk	STAR	✓	✓	✓	✓	✓	✓	✓
94	PT. Tifico Fiber Indonesia Tbk	TFCO	✓	✓	✓	✗	✓	✓	✗
95	PT. Sri Rejeki Isman Tbk	SRIL	✓	✓	✓	✗	✓	✓	✗
96	PT. Sunson Textile Manufacture Tbk	SSTM	✓	✓	✗	✓	✓	✓	✗
97	PT. Trisula International Tbk	TRIS	✓	✓	✓	✓	✓	✓	✓
98	PT. Nusantara Inti Corpora Tbk	UNIT	✓	✓	✓	✓	✓	✓	✓
99	PT. Sepatu Bata Tbk	BATA	✓	✗	✓	✓	✓	✓	✗
100	PT. Primarindo Asia Infrastructure Tbk	BIMA	✓	✓	✓	✓	✓	✗	✓
101	PT. Sumi Indo Kabel Tbk	IKBI	✓	✓	✓	✗	✓	✓	✗
102	PT. Jembo Cable Company Tbk	JECC	✓	✓	✓	✓	✓	✓	✓
103	PT. KMI Wire and Cable Tbk	KBLI	✓	✓	✓	✓	✓	✓	✓
104	PT. Kabelindo Murni Tbk	KBLM	✓	✗	✓	✓	✓	✓	✗
105	PT. Supreme Cable Manufacturing and Commerce Tbk	SCCO	✓	✗	✓	✓	✓	✓	✗
106	PT. Voksel Electric Tbk	VOKS	✓	✓	✗	✓	✓	✓	✗
107	PT. Sat Nusa Persada Tbk	PTSN	✓	✓	✓	✗	✓	✓	✗
108	PT. Tiga Pilar Sejahtera Food Tbk	AISA	✗	✓	✓	✓	✓	✓	✗
109	PT. Tri Banyan Tirta Tbk	ALTO	✓	✓	✓	✓	✓	✗	✗
110	PT. Wilmar Cahaya Indonesia Tbk	CEKA	✓	✓	✓	✓	✓	✓	✓
111	PT. Delta Djakarta Tbk	DLTA	✓	✓	✓	✓	✓	✓	✓
112	PT. Indofood CBP Sukses Makmur Tbk	ICBP	✓	✓	✓	✓	✓	✓	✓
113	PT. Indofood Sukses Makmur Tbk	INDF	✓	✗	✓	✓	✓	✓	✗
114	PT. Multi Bintang Indonesia Tbk	MLBI	✓	✓	✓	✓	✓	✓	✓
115	PT. Mayora Indah Tbk	MYOR	✓	✓	✓	✓	✓	✗	✗
116	PT. Prashida Aneka Niaga Tbk	PSDN	✓	✓	✓	✓	✓	✓	✓
117	PT. Nippon Indosari Corporindo Tbk	ROTI	✓	✓	✓	✓	✓	✓	✓
118	PT. Sekar Bumi Tbk	SKMB	✓	✓	✓	✓	✓	✓	✓

119	PT. Sekar Laut Tbk	SKLT	✗	✓	✓	✓	✓	✓	✗
120	PT. Siantar Top Tbk	STTP	✓	✓	✗	✓	✓	✓	✗
121	PT. Ultrajaya Milk Industry and Trading Company Tbk	ULTJ	✓	✓	✓	✓	✓	✓	✓
122	PT. Gudang Garam Tbk	GGRM	✓	✓	✓	✓	✓	✓	✓
123	PT. Hanjaya Mandala Sampoerna Tbk	HMSF	✓	✓	✗	✓	✓	✓	✗
124	PT. Bentoel International Investama Tbk	RMBA	✓	✓	✗	✓	✓	✓	✗
125	PT. Wisnilak Inti Makmur Tbk	WIIM	✓	✓	✓	✓	✓	✓	✓
126	PT. Darya Varia Laboratoria Tbk	DVLA	✓	✓	✓	✓	✓	✓	✓
127	PT. Indofarma Tbk	INAF	✓	✓	✓	✓	✓	✓	✓
128	PT. Kimia Farma Tbk	KAFF	✓	✓	✗	✓	✓	✓	✗
129	PT. Kalbe Farma Tbk	KLBF	✓	✓	✓	✓	✓	✓	✓
130	PT. Merck Tbk	MERK	✓	✓	✓	✓	✓	✓	✓
131	PT. Pyridam Farma Tbk	PYFA	✓	✓	✓	✓	✓	✓	✓
132	PT. Schering Plough Indonesia Tbk	SCPI	✗	✓	✓	✓	✓	✓	✗
133	PT. Sidomuncul Tbk	SIDO	✓	✓	✗	✓	✓	✓	✗
134	PT. Taisho Pharmaceutical Indonesia Tbk	SQBI	✓	✓	✓	✓	✗	✓	✗
135	PT. Tempo Scan Pasific Tbk	TSPC	✓	✓	✗	✓	✓	✓	✗
136	PT. Akasha Wira International Tbk	ADES	✓	✓	✓	✓	✓	✓	✓
137	PT. Kino Indonesia Tbk	KINO	✓	✗	✓	✓	✓	✓	✗
138	PT. Martina Berto Tbk	MBTO	✓	✓	✓	✓	✓	✓	✓
139	PT. Mustika Ratu Tbk	MRAT	✓	✓	✗	✓	✓	✓	✗
140	PT. Mandom Indonesia Tbk	TCID	✓	✓	✓	✓	✓	✓	✓
141	PT. Unilever Indonesia Tbk	UNVR	✓	✓	✓	✓	✓	✗	✓
142	PT. Chitose Internasional Tbk	CINT	✓	✗	✓	✓	✓	✓	✗
143	PT. Kedaung Indag Can Tbk	KICI	✓	✓	✓	✓	✓	✓	✓
144	PT. Langgeng Makmur Industri Tbk	LMPI	✓	✓	✗	✓	✓	✓	✗
Total			6	18	16	29	4	10	61

Keterangan	
✓	Memenuhi Kriteria
✗	Tidak Memenuhi Kriteria
1	Perusahaan manufaktur yang tidak mempublikasikan laporan keuangan
2	Perusahaan yang tidak menjelaskan informasi secara lengkap mengenai frekuensi jumlah rapat komisaris independen dan kompetensi komite audit
3	Perusahaan yang tidak menjelaskan informasi secara lengkap mengenai kompetensi atau latar belakang pendidikan komite audit
4	Perusahaan yang tidak menggunakan mata uang Rupiah (Rp)
5	Perusahaan yang <i>delisting</i> dari Bursa Efek Indonesia
6	Perusahaan yang tidak memiliki data lengkap

Daftar Perusahaan Sampel

No	Nama Perusahaan	Kode Saham	Sub Sektor
1	PT. Indocement Tunggul Prakasa Tbk	INTP	Semen
2	PT. Semen Baturaja Persero Tbk	SMBR	Semen
3	PT. Holcim Indonesia Tbk	SMCB	Semen
4	PT. Semen Indonesia Tbk	SMGR	Semen
5	PT. Waskita Beton Precast Tbk	WSBP	Semen
6	PT. Wijaya Karya Beton Tbk	WTON	Semen
7	PT. Asahimas Flat Glass Tbk	AMFG	Keramik, Porselen & Kaca
8	PT. Keramika Indonesia Asosiasi Tbk	KIAS	Keramik, Porselen & Kaca
9	PT. Surya Toto Indonesia Tbk	TOTO	Keramik, Porselen & Kaca
10	PT. Alaska Industrino Tbk	ALKA	Logam dan Sejenisnya
11	PT. Beton Jaya Manunggal Tbk	BTON	Logam dan Sejenisnya
12	PT. Gunawan Dianjaya Steel Tbk	GDST	Logam dan Sejenisnya
13	PT. Lionmesh Prima Tbk	LMSH	Logam dan Sejenisnya
14	PT. Pelangi Indah Canindo Tbk	PICO	Logam dan Sejenisnya
15	PT. Duta Pertiwi Nusantara	DPNS	Kimia
16	PT. Indo Acitama Tbk	SRSN	Kimia
17	PT. Alam Karya Unggul Tbk	AKKU	Plastik dan Kemasan
18	PT. Asiaplast Industries Tbk	APLI	Plastik dan Kemasan
19	PT. Berlina Tbk	BRNA	Plastik dan Kemasan
20	PT. Impack Pratama Industri Tbk	IMPC	Plastik dan Kemasan
21	PT. Tunas Alfin Tbk	TALF	Plastik dan Kemasan
22	PT. Trias Sentosa Tbk	TRST	Plastik dan Kemasan
23	PT. Yana Prima Hasta Persada Tbk	YPAS	Plastik dan Kemasan
24	PT. Charoen Pokphand Indonesia Tbk	CPIN	Pakan Ternak
25	PT. Japfa Comfeed Indonesia Tbk	JPFA	Pakan Ternak
26	PT. Alkindo Naratama Tbk	ALDO	Pulp dan Kertas
27	PT. Fajar Surya Wisesa Tbk	FASW	Pulp dan Kertas
28	PT. Kertas Basuki Rachmat Indonesia Tbk	KBRI	Pulp dan Kertas
29	PT. Kedaung Setia Industrial Tbk	KDSI	Pulp dan Kertas
30	PT. Ateliers Mecaniques D'Indonesia Tbk	AMIN	Mesin dan Alat Berat
31	PT. Grand Kartech Tbk	KRAH	Mesin dan Alat Berat
32	PT. Astra International Tbk	ASII	Otomotif dan Komponen
33	PT. Gajah Tunggul Tbk	GJTL	Otomotif dan Komponen
34	PT. Indospring Tbk	INDS	Otomotif dan Komponen
35	PT. Prima Alloy Steel Universal Tbk	PRAS	Otomotif dan Komponen
36	PT. Selamat Sempurna Tbk	SMSM	Otomotif dan Komponen
37	PT. Ricky Putra Globalindo Tbk	RICY	Tekstil dan Garment
38	PT. Star Petrochem Tbk	STAR	Tekstil dan Garment

39	PT. Trisula International Tbk	TRIS	Tekstil dan Garment
40	PT. Nusantara Inti Corpora Tbk	UNIT	Tekstil dan Garment
41	PT. Jembo Cable Company Tbk	JECC	Kabel
42	PT. KMI Wire and Cable Tbk	KBLI	Kabel
43	PT. Wilmar Cahaya Indonesia Tbk	CEKA	Makanan dan Minuman
44	PT. Delta Djakarta Tbk	DLTA	Makanan dan Minuman
45	PT. Indofood CBP Sukses Makmur Tbk	ICBP	Makanan dan Minuman
46	PT. Multi Bintang Indonesia Tbk	MLBI	Makanan dan Minuman
47	PT. Prashida Aneka Niaga Tbk	PSDN	Makanan dan Minuman
48	PT. Nippon Indosari Corporindo Tbk	ROTI	Makanan dan Minuman
49	PT. Sekar Bumi Tbk	SKMB	Makanan dan Minuman
50	PT. Ultrajaya Milk Industry Tbk	ULTJ	Makanan dan Minuman
51	PT. Gudang Garam Tbk	GGRM	Rokok
52	PT. Wisnilak Inti Makmur Tbk	WIIM	Rokok
53	PT. Darya Varia Laboratoria Tbk	DVLA	Farmasi
54	PT. Indofarma Tbk	INAF	Farmasi
55	PT. Kalbe Farma Tbk	KLBF	Farmasi
56	PT. Merck Tbk	MERK	Farmasi
57	PT. Pyridam Farma Tbk	PYFA	Farmasi
58	PT. Akasha Wira International Tbk	ADES	Kosmetik dan Barang Keperluan RT
59	PT. Martina Berto Tbk	MBTO	Kosmetik dan Barang Keperluan RT
60	PT. Mandom Indonesia Tbk	TCID	Kosmetik dan Barang Keperluan RT
61	PT. Kedaung Indag Can Tbk	KICI	Peralatan Rumah Tangga

Lampiran 2

Hasil Perhitungan Variabel Frekuensi Rapat Dewan Komisaris

No	Kode Perusahaan	Tahun		
		2016	2017	2018
1	INTP	6	6	6
2	SMBR	19	20	11
3	SMCB	6	6	5
4	SMGR	12	10	11
5	WSBP	7	10	12
6	WTON	12	12	12
7	AMFG	4	6	7
8	KIAS	6	6	6
9	TOTO	2	2	6
10	ALKA	6	6	6
11	BTON	6	6	6
12	GDST	6	6	8

13	LMSH	9	6	6
14	PICO	4	5	6
15	DPNS	4	4	4
16	SRSN	6	7	8
17	AKKU	6	6	6
18	APLI	4	12	12
19	BRNA	4	4	6
20	IMPC	6	6	6
21	TALF	7	6	6
22	TRST	6	6	6
23	YPAS	7	6	7
24	CPIN	6	6	6
25	JPFA	6	9	6
26	ALDO	6	6	6
27	FASW	6	6	6
28	KBRI	4	4	4
29	KDSI	6	7	6
30	AMIN	5	6	6
31	KRAH	8	8	8
32	ASII	6	6	6
33	GJTL	5	6	6
34	INDS	6	6	6
35	PRAS	6	6	6
36	SMSM	11	8	12
37	RICY	24	24	20
38	STAR	6	6	6
39	TRIS	12	12	11
40	UNIT	7	6	7
41	JECC	4	4	3
42	KBLI	4	7	6
43	CEKA	6	6	6
44	DLTA	3	4	4
45	ICBP	12	12	12
46	MLBI	6	6	6
47	PSDN	6	6	6
48	ROTI	6	6	6
49	SKBM	6	4	6
50	ULTJ	3	3	3
51	GGRM	6	6	5
52	WIIM	6	7	6
53	DVLA	1	1	1

54	INAF	11	10	10
55	KLBF	6	6	6
56	MERK	3	6	6
57	PYFA	6	6	6
58	ADES	4	4	6
59	MBTO	6	6	6
60	TCID	7	10	10
61	KICI	4	4	4

Lampiran 3

Hasil Perhitungan Variabel Kompetensi Komite Audit (ACCOMP) Tahun 2016

No	Kode	2016		ACCOMP
		Σ Komite Audit yang Kompeten	Σ Anggota Komite Audit	
1	INTP	2	3	0,667
2	SMBR	1	3	0,333
3	SMCB	2	3	0,667
4	SMGR	2	4	0,500
5	WSBP	2	3	0,667
6	WTON	1	3	0,333
7	AMFG	1	3	0,333
8	KIAS	2	3	0,667
9	TOTO	3	3	1,000
10	ALKA	3	3	1,000
11	BTON	3	3	1,000
12	GDST	3	3	1,000
13	LMSH	1	3	0,333
14	PICO	1	3	0,333
15	DPNS	1	3	0,333
16	SRSN	2	3	0,667
17	AKKU	2	3	0,667
18	APLI	1	3	0,333
19	BRNA	1	3	0,333
20	IMPC	3	3	1,000
21	TALF	2	3	0,667
22	TRST	2	3	0,667
23	YPAS	3	3	1,000
24	CPIN	2	5	0,400
25	JPFA	2	3	0,667
26	ALDO	2	3	0,667

27	FASW	3	3	1,000
28	KBRI	1	2	0,500
29	KDSI	3	3	1,000
30	AMIN	2	3	0,667
31	KRAH	1	3	0,333
32	ASII	2	4	0,500
33	GJTL	3	3	1,000
34	INDS	2	3	0,667
35	PRAS	1	3	0,333
36	SMSM	1	3	0,333
37	RICY	2	3	0,667
38	STAR	3	3	1,000
39	TRIS	2	3	0,667
40	UNIT	1	3	0,333
41	JECC	2	3	0,667
42	KBLI	2	3	0,667
43	CEKA	2	3	0,667
44	DLTA	1	3	0,333
45	ICBP	3	3	1,000
46	MLBI	1	3	0,333
47	PSDN	2	3	0,667
48	ROTI	2	3	0,667
49	SKBM	1	3	0,333
50	ULTJ	2	3	0,667
51	GGRM	2	3	0,667
52	WIIM	3	3	1,000
53	DVLA	2	3	0,667
54	INAF	1	2	0,500
55	KLBF	1	3	0,333
56	MERK	2	3	0,667
57	PYFA	3	3	1,000
58	ADES	1	3	0,333
59	MBTO	1	2	0,500
60	TCID	1	4	0,250
61	KICI	3	3	1,000

Lampiran 4

Hasil Perhitungan Variabel Kompetensi Komite Audit (ACCOMP) Tahun 2017

No	Kode	2017		ACCOMP
		Σ Komite Audit yang Kompeten	Σ Anggota Komite Audit	
1	INTP	3	3	1,000
2	SMBR	1	3	0,333
3	SMCB	2	3	0,667
4	SMGR	2	4	0,500
5	WSBP	2	3	0,667
6	WTON	1	3	0,333
7	AMFG	1	3	0,333
8	KIAS	2	3	0,667
9	TOTO	3	3	1,000
10	ALKA	3	3	1,000
11	BTON	3	3	1,000
12	GDST	3	3	1,000
13	LMSH	1	3	0,333
14	PICO	1	3	0,333
15	DPNS	1	3	0,333
16	SRSN	2	3	0,667
17	AKKU	2	3	0,667
18	APLI	1	3	0,333
19	BRNA	1	3	0,333
20	IMPC	3	3	1,000
21	TALF	2	3	0,667
22	TRST	3	3	1,000
23	YPAS	3	3	1,000
24	CPIN	1	4	0,250
25	JPFA	2	3	0,667
26	ALDO	2	3	0,667
27	FASW	3	3	1,000
28	KBRI	1	2	0,500
29	KDSI	3	3	1,000
30	AMIN	2	3	0,667
31	KRAH	1	3	0,333
32	ASII	1	4	0,250
33	GJTL	3	3	1,000
34	INDS	2	3	0,667
35	PRAS	1	3	0,333
36	SMSM	1	3	0,333

37	RICY	2	3	0,667
38	STAR	3	3	1,000
39	TRIS	2	3	0,667
40	UNIT	1	3	0,333
41	JECC	2	3	0,667
42	KBLI	3	3	1,000
43	CEKA	2	3	0,667
44	DLTA	1	3	0,333
45	ICBP	3	3	1,000
46	MLBI	1	3	0,333
47	PSDN	2	3	0,667
48	ROTI	2	3	0,667
49	SKBM	1	3	0,333
50	ULTJ	2	3	0,667
51	GGRM	2	3	0,667
52	WIIM	3	3	1,000
53	DVLA	2	3	0,667
54	INAF	2	3	0,667
55	KLBF	1	3	0,333
56	MERK	2	3	0,667
57	PYFA	4	4	1,000
58	ADES	1	3	0,333
59	MBTO	1	2	0,500
60	TCID	1	4	0,250
61	KICI	3	3	1,000

Lampiran 5

Hasil Perhitungan Variabel Kompetensi Komite Audit (ACCOMP) Tahun 2018

No	Kode	2018		ACCOMP
		Σ Komite Audit yang Kompeten	Σ Anggota Komite Audit	
1	INTP	3	3	1,000
2	SMBR	1	3	0,333
3	SMCB	2	3	0,667
4	SMGR	2	4	0,500
5	WSBP	3	3	1,000
6	WTON	1	3	0,333
7	AMFG	1	3	0,333
8	KIAS	2	3	0,667
9	TOTO	3	3	1,000

10	ALKA	3	3	1,000
11	BTON	3	3	1,000
12	GDST	2	3	0,667
13	LMSH	2	3	0,667
14	PICO	1	3	0,333
15	DPNS	1	3	0,333
16	SRSN	2	3	0,667
17	AKKU	2	3	0,667
18	APLI	1	3	0,333
19	BRNA	1	3	0,333
20	IMPC	3	3	1,000
21	TALF	2	3	0,667
22	TRST	3	3	1,000
23	YPAS	3	3	1,000
24	CPIN	1	3	0,333
25	JPFA	2	3	0,667
26	ALDO	2	3	0,667
27	FASW	3	3	1,000
28	KBRI	1	2	0,500
29	KDSI	3	3	1,000
30	AMIN	2	3	0,667
31	KRAH	1	3	0,333
32	ASII	1	4	0,250
33	GJTL	3	3	1,000
34	INDS	2	3	0,667
35	PRAS	1	3	0,333
36	SMSM	1	3	0,333
37	RICY	2	3	0,667
38	STAR	3	3	1,000
39	TRIS	2	3	0,667
40	UNIT	1	3	0,333
41	JECC	2	3	0,667
42	KBLI	3	3	1,000
43	CEKA	2	3	0,667
44	DLTA	1	3	0,333
45	ICBP	3	3	1,000
46	MLBI	1	3	0,333
47	PSDN	2	3	0,667
48	ROTI	2	3	0,667
49	SKBM	1	3	0,333
50	ULTJ	2	3	0,667

51	GGRM	2	3	0,667
52	WIIM	3	3	1,000
53	DVLA	2	3	0,667
54	INAF	2	3	0,667
55	KLBF	1	3	0,333
56	MERK	2	3	0,667
57	PYFA	4	4	1,000
58	ADES	1	3	0,333
59	MBTO	1	2	0,500
60	TCID	1	3	0,333
61	KICI	3	3	1,000

Lampiran 6

Hasil Perhitungan Variabel *Leverage* Tahun 2016

No	Kode	2016 (Dalam Jutaan Rupiah)		LEV
		Total Hutang	Total Aset	
1	INTP	Rp 4.011.877	Rp 30.150.580	0,133
2	SMBR	Rp 1.248.119	Rp 4.368.877	0,286
3	SMCB	Rp 11.702.538	Rp 19.763.133	0,592
4	SMGR	Rp 13.652.505	Rp 44.226.896	0,309
5	WSBP	Rp 6.328.766	Rp 13.734.267	0,461
6	WTON	Rp 2.171.845	Rp 4.663.078	0,466
7	AMFG	Rp 1.905.626	Rp 5.504.890	0,346
8	KIAS	Rp 339.640	Rp 1.859.670	0,183
9	TOTO	Rp 1.057.566	Rp 2.581.441	0,410
10	ALKA	Rp 75.514	Rp 136.619	0,553
11	BTON	Rp 33.757	Rp 177.291	0,190
12	GDST	Rp 425.487	Rp 1.257.610	0,338
13	LMSH	Rp 45.512	Rp 162.828	0,280
14	PICO	Rp 372.724	Rp 638.567	0,584
15	DPNS	Rp 32.865	Rp 296.130	0,111
16	SRSN	Rp 315.096	Rp 717.149	0,439
17	AKKU	Rp 290.208	Rp 1.070.169	0,271
18	APLI	Rp 67.967	Rp 314.469	0,216
19	BRNA	Rp 1.060	Rp 2.089	0,507
20	IMPC	Rp 1.050.387	Rp 2.276.032	0,461
21	TALF	Rp 129.778	Rp 881.673	0,147
22	TRST	Rp 1.358.241	Rp 3.290.596	0,413
23	YPAS	Rp 138.256	Rp 280.258	0,493

24	CPIN	Rp	10.047.751	Rp	24.204.994	0,415
25	JPFA	Rp	9.878.062	Rp	19.251.026	0,513
26	ALDO	Rp	209.442	Rp	410.330	0,510
27	FASW	Rp	5.424.781	Rp	8.583.224	0,632
28	KBRI	Rp	844.569	Rp	1.263.727	0,668
29	KDSI	Rp	722.489	Rp	1.142.273	0,633
30	AMIN	Rp	71.412	Rp	198.975	0,359
31	KRAH	Rp	420.563	Rp	598.712	0,702
32	ASII	Rp	121.949.000	Rp	261.855.000	0,466
33	GJTL	Rp	12.849.602	Rp	18.697.779	0,687
34	INDS	Rp	409.209	Rp	2.477.273	0,165
35	PRAS	Rp	903.465	Rp	1.596.467	0,566
36	SMSM	Rp	674.685	Rp	2.254.740	0,299
37	RICY	Rp	876.185	Rp	1.288.684	0,680
38	STAR	Rp	200.161	Rp	614.705	0,326
39	TRIS	Rp	293.074	Rp	639.701	0,458
40	UNIT	Rp	188.891	Rp	432.913	0,436
41	JECC	Rp	1.117	Rp	1.587	0,704
42	KBLI	Rp	550.076	Rp	1.871.422	0,294
43	CEKA	Rp	538.044	Rp	1.425.964	0,377
44	DLTA	Rp	185.423	Rp	1.197.797	0,155
45	ICBP	Rp	10.401.125	Rp	28.901.948	0,360
46	MLBI	Rp	1.454.398	Rp	2.275.038	0,639
47	PSDN	Rp	373.511	Rp	653.797	0,571
48	ROTI	Rp	1.476.889	Rp	2.919.641	0,506
49	SKBM	Rp	633.268	Rp	1.001.657	0,632
50	ULTJ	Rp	749.967	Rp	4.239.200	0,177
51	GGRM	Rp	23.387.406	Rp	62.951.634	0,372
52	WIIM	Rp	362.540	Rp	1.353.634	0,268
53	DVLA	Rp	451.786	Rp	1.531.366	0,295
54	INAF	Rp	805.876	Rp	1.381.633	0,583
55	KLBF	Rp	2.762.162	Rp	15.226.009	0,181
56	MERK	Rp	161.262	Rp	743.935	0,217
57	PYFA	Rp	61.554	Rp	167.063	0,368
58	ADES	Rp	383.091	Rp	767.479	0,499
59	MBTO	Rp	269.032	Rp	709.959	0,379
60	TCID	Rp	401.942	Rp	2.185.101	0,184
61	KICI	Rp	50.799	Rp	139.809	0,363

Lampiran 7

Hasil Perhitungan Variabel *Leverage* Tahun 2017

No	Kode	2017 (Dalam Jutaan Rupiah)		LEV
		Total Hutang	Total Aset	
1	INTP	Rp 4.307.169	Rp 28.863.676	0,149
2	SMBR	Rp 1.647.477	Rp 5.060.337	0,326
3	SMCB	Rp 12.429.452	Rp 19.626.403	0,633
4	SMGR	Rp 18.524.451	Rp 48.963.503	0,378
5	WSBP	Rp 7.602.893	Rp 14.919.549	0,510
6	WTON	Rp 4.320.041	Rp 7.067.976	0,611
7	AMFG	Rp 2.718.939	Rp 6.267.816	0,434
8	KIAS	Rp 340.873	Rp 1.767.604	0,193
9	TOTO	Rp 1.132.699	Rp 2.826.491	0,401
10	ALKA	Rp 226.718	Rp 305.209	0,743
11	BTON	Rp 28.863	Rp 183.502	0,157
12	GDST	Rp 441.675	Rp 1.286.955	0,343
13	LMSH	Rp 31.541	Rp 161.163	0,196
14	PICO	Rp 440.555	Rp 720.239	0,612
15	DPNS	Rp 40.656	Rp 308.491	0,132
16	SRSN	Rp 237.221	Rp 652.726	0,363
17	AKKU	Rp 356.838	Rp 1.117.019	0,319
18	APLI	Rp 171.515	Rp 398.699	0,430
19	BRNA	Rp 1.112	Rp 1.965	0,566
20	IMPC	Rp 1.005.657	Rp 2.294.677	0,438
21	TALF	Rp 155.076	Rp 921.241	0,168
22	TRST	Rp 1.357.336	Rp 3.332.906	0,407
23	YPAS	Rp 176.450	Rp 303.543	0,581
24	CPIN	Rp 8.819.768	Rp 24.552.593	0,359
25	JPFA	Rp 11.293.242	Rp 21.088.870	0,536
26	ALDO	Rp 269.278	Rp 498.701	0,540
27	FASW	Rp 6.081.574	Rp 9.369.892	0,649
28	KBRI	Rp 878.173	Rp 1.171.235	0,750
29	KDSI	Rp 842.752	Rp 1.328.292	0,634
30	AMIN	Rp 101.086	Rp 252.452	0,400
31	KRAH	Rp 520.551	Rp 645.953	0,806
32	ASII	Rp 139.317.000	Rp 295.646.000	0,471
33	GJTL	Rp 12.501.710	Rp 18.191.176	0,687
34	INDS	Rp 289.798	Rp 2.434.617	0,119
35	PRAS	Rp 865.838	Rp 1.542.244	0,561
36	SMSM	Rp 615.157	Rp 2.443.341	0,252

37	RICY	Rp	944.179	Rp	1.374.445	0,687
38	STAR	Rp	124.423	Rp	690.187	0,180
39	TRIS	Rp	188.737	Rp	544.968	0,346
40	UNIT	Rp	181.126	Rp	426.385	0,425
41	JECC	Rp	1.381	Rp	1.928	0,716
42	KBLI	Rp	1.227.014	Rp	3.013.761	0,407
43	CEKA	Rp	489.592	Rp	1.392.636	0,352
44	DLTA	Rp	196.197	Rp	1.340.843	0,146
45	ICBP	Rp	11.295.184	Rp	31.619.514	0,357
46	MLBI	Rp	1.445.173	Rp	2.510.078	0,576
47	PSDN	Rp	391.494	Rp	690.979	0,567
48	ROTI	Rp	1.739.468	Rp	4.559.574	0,381
49	SKBM	Rp	599.790	Rp	1.623.027	0,370
50	ULTJ	Rp	978.185	Rp	5.186.940	0,189
51	GGRM	Rp	24.572.266	Rp	66.759.930	0,368
52	WIIM	Rp	247.621	Rp	1.225.712	0,202
53	DVLA	Rp	524.586	Rp	1.640.886	0,320
54	INAF	Rp	1.003.465	Rp	1.529.875	0,656
55	KLBF	Rp	2.722.208	Rp	16.616.239	0,164
56	MERK	Rp	231.569	Rp	847.007	0,273
57	PYFA	Rp	50.708	Rp	159.564	0,318
58	ADES	Rp	417.225	Rp	840.236	0,497
59	MBTO	Rp	367.927	Rp	780.670	0,471
60	TCID	Rp	503.480	Rp	2.361.807	0,213
61	KICI	Rp	57.921	Rp	149.420	0,388

Lampiran 8

Hasil Perhitungan Variabel *Leverage* Tahun 2018

No	Kode	2018 (Dalam Jutaan Rupiah)		LEV
		Total Hutang	Total Aset	
1	INTP	Rp 4.566.973	Rp 27.788.562	0,164
2	SMBR	Rp 2.064.408	Rp 5.538.080	0,373
3	SMCB	Rp 12.250.837	Rp 18.667.187	0,656
4	SMGR	Rp 18.419.595	Rp 51.155.890	0,360
5	WSBP	Rp 7.340.075	Rp 15.222.389	0,482
6	WTON	Rp 5.744.966	Rp 8.881.778	0,647
7	AMFG	Rp 4.835.966	Rp 8.432.632	0,573
8	KIAS	Rp 349.587	Rp 1.704.425	0,205
9	TOTO	Rp 967.643	Rp 2.897.120	0,334

10	ALKA	Rp	548.237	Rp	648.968	0,845
13	BTON	Rp	34.208	Rp	217.363	0,157
14	GDST	Rp	455.885	Rp	1.351.862	0,337
16	LMSH	Rp	27.335	Rp	160.027	0,171
17	PICO	Rp	553.371	Rp	852.932	0,649
18	DPNS	Rp	44.476	Rp	322.185	0,138
19	SRSN	Rp	208.989	Rp	686.777	0,304
20	AKKU	Rp	323.598	Rp	1.074.466	0,301
21	APLI	Rp	298.993	Rp	503.178	0,594
22	BRNA	Rp	1.338	Rp	2.461	0,544
23	IMPC	Rp	997.975	Rp	2.370.199	0,421
24	TALF	Rp	176.219	Rp	984.598	0,179
25	TRST	Rp	2.047.517	Rp	4.284.902	0,478
26	YPAS	Rp	212.804	Rp	330.955	0,643
27	CPIN	Rp	8.253.944	Rp	27.645.118	0,299
28	JPFA	Rp	12.823.219	Rp	23.038.028	0,557
29	ALDO	Rp	254.539	Rp	526.129	0,484
30	FASW	Rp	6.676.781	Rp	10.965.119	0,609
31	KBRI	Rp	889.239	Rp	1.058.928	0,840
32	KDSI	Rp	836.245	Rp	1.391.416	0,601
33	AMIN	Rp	178.768	Rp	360.906	0,495
34	KRAH	Rp	547.354	Rp	606.056	0,903
35	ASII	Rp	170.348.000	Rp	344.711.000	0,494
36	GJTL	Rp	13.835.648	Rp	19.711.478	0,702
38	INDS	Rp	288.106	Rp	2.482.338	0,116
39	PRAS	Rp	947.414	Rp	1.635.543	0,579
40	SMSM	Rp	650.926	Rp	2.801.203	0,232
41	RICY	Rp	1.094.693	Rp	1.539.602	0,711
42	STAR	Rp	124.601	Rp	615.956	0,202
43	TRIS	Rp	276.789	Rp	633.014	0,437
44	UNIT	Rp	173.754	Rp	419.702	0,414
46	JECC	Rp	1.472	Rp	2.082	0,707
47	KBLI	Rp	1.213.841	Rp	3.244.822	0,374
48	CEKA	Rp	192.308	Rp	1.168.956	0,165
49	DLTA	Rp	239.353	Rp	1.523.517	0,157
50	ICBP	Rp	11.660.003	Rp	34.367.153	0,339
51	MLBI	Rp	1.721.965	Rp	2.889.501	0,596
52	PSDN	Rp	454.760	Rp	697.657	0,652
53	ROTI	Rp	1.476.909	Rp	4.393.810	0,336
54	SKBM	Rp	730.789	Rp	1.771.366	0,413
55	ULTJ	Rp	780.915	Rp	5.555.871	0,141

56	GGRM	Rp	23.963.934	Rp	69.097.219	0,347
57	WIIM	Rp	250.337	Rp	1.255.574	0,199
58	DVLA	Rp	482.560	Rp	1.682.822	0,287
59	INAF	Rp	945.704	Rp	1.442.351	0,656
60	KLBF	Rp	2.851.611	Rp	18.146.206	0,157
61	MERK	Rp	744.833	Rp	1.263.114	0,590
62	PYFA	Rp	68.130	Rp	187.057	0,364
63	ADES	Rp	399.361	Rp	881.275	0,453
64	MBTO	Rp	347.517	Rp	648.017	0,536
65	TCID	Rp	472.680	Rp	2.445.144	0,193
67	KICI	Rp	59.439	Rp	154.088	0,386

Lampiran 9

Hasil Perhitungan Variabel Ukuran Perusahaan Tahun 2016

No	Kode	2016 (Dalam Jutaan Rupiah)		UP
		Total Aset		
1	INTP	Rp	30.150.580	7,479
2	SMBR	Rp	4.368.877	6,640
3	SMCB	Rp	19.763.133	7,296
4	SMGR	Rp	44.226.896	7,646
5	WSBP	Rp	13.734.267	7,138
6	WTON	Rp	4.663.078	6,669
7	AMFG	Rp	5.504.890	6,741
8	KIAS	Rp	1.859.670	6,269
9	TOTO	Rp	2.581.441	6,412
10	ALKA	Rp	136.619	5,136
11	BTON	Rp	177.291	5,249
12	GDST	Rp	1.257.610	6,100
13	LMSH	Rp	162.828	5,212
14	PICO	Rp	638.567	5,805
15	DPNS	Rp	296.130	5,471
16	SRSN	Rp	717.149	5,856
17	AKKU	Rp	1.070.169	6,029
18	APLI	Rp	314.469	5,498
19	BRNA	Rp	2.089	3,320
20	IMPC	Rp	2.276.032	6,357
21	TALF	Rp	881.673	5,945
22	TRST	Rp	3.290.596	6,517
23	YPAS	Rp	280.258	5,448

24	CPIN	Rp	24.204.994	7,384
25	JPFA	Rp	19.251.026	7,284
26	ALDO	Rp	410.330	5,613
27	FASW	Rp	8.583.224	6,934
28	KBRI	Rp	1.263.727	6,102
29	KDSI	Rp	1.142.273	6,058
30	AMIN	Rp	198.975	5,299
31	KRAH	Rp	598.712	5,777
32	ASII	Rp	261.855.000	8,418
33	GJTL	Rp	18.697.779	7,272
34	INDS	Rp	2.477.273	6,394
35	PRAS	Rp	1.596.467	6,203
36	SMSM	Rp	2.254.740	6,353
37	RICY	Rp	1.288.684	6,110
38	STAR	Rp	614.705	5,789
39	TRIS	Rp	639.701	5,806
40	UNIT	Rp	432.913	5,636
41	JECC	Rp	1.587	3,201
42	KBLI	Rp	1.871.422	6,272
43	CEKA	Rp	1.425.964	6,154
44	DLTA	Rp	1.197.797	6,078
45	ICBP	Rp	28.901.948	7,461
46	MLBI	Rp	2.275.038	6,357
47	PSDN	Rp	653.797	5,815
48	ROTI	Rp	2.919.641	6,465
49	SKBM	Rp	1.001.657	6,001
50	ULTJ	Rp	4.239.200	6,627
51	GGRM	Rp	62.951.634	7,799
52	WIIM	Rp	1.353.634	6,132
53	DVLA	Rp	1.531.366	6,185
54	INAF	Rp	1.381.633	6,140
55	KLBF	Rp	15.226.009	7,183
56	MERK	Rp	743.935	5,872
57	PYFA	Rp	167.063	5,223
58	ADES	Rp	767.479	5,885
59	MBTO	Rp	709.959	5,851
60	TCID	Rp	2.185.101	6,339
61	KICI	Rp	139.809	5,146

Lampiran 10

Hasil Perhitungan Variabel Ukuran Perusahaan Tahun 2017

No	Kode	2017 (Dalam Jutaan Rupiah)	UP
		Total Aset	
1	INTP	Rp 28.863.676	7,460
2	SMBR	Rp 5.060.337	6,704
3	SMCB	Rp 19.626.403	7,293
4	SMGR	Rp 48.963.503	7,690
5	WSBP	Rp 14.919.549	7,174
6	WTON	Rp 7.067.976	6,849
7	AMFG	Rp 6.267.816	6,797
8	KIAS	Rp 1.767.604	6,247
9	TOTO	Rp 2.826.491	6,451
10	ALKA	Rp 305.209	5,485
11	BTON	Rp 183.502	5,264
12	GDST	Rp 1.286.955	6,110
13	LMSH	Rp 161.163	5,207
14	PICO	Rp 720.239	5,857
15	DPNS	Rp 308.491	5,489
16	SRSN	Rp 652.726	5,815
17	AKKU	Rp 1.117.019	6,048
18	APLI	Rp 398.699	5,601
19	BRNA	Rp 1.965	3,293
20	IMPC	Rp 2.294.677	6,361
21	TALF	Rp 921.241	5,964
22	TRST	Rp 3.332.906	6,523
23	YPAS	Rp 303.543	5,482
24	CPIN	Rp 24.552.593	7,390
25	JPFA	Rp 21.088.870	7,324
26	ALDO	Rp 498.701	5,698
27	FASW	Rp 9.369.892	6,972
28	KBRI	Rp 1.171.235	6,069
29	KDSI	Rp 1.328.292	6,123
30	AMIN	Rp 252.452	5,402
31	KRAH	Rp 645.953	5,810
32	ASII	Rp 295.646.000	8,471
33	GJTL	Rp 18.191.176	7,260
34	INDS	Rp 2.434.617	6,386
35	PRAS	Rp 1.542.244	6,188

36	SMSM	Rp	2.443.341	6,388
37	RICY	Rp	1.374.445	6,138
38	STAR	Rp	690.187	5,839
39	TRIS	Rp	544.968	5,736
40	UNIT	Rp	426.385	5,630
41	JECC	Rp	1.928	3,285
42	KBLI	Rp	3.013.761	6,479
43	CEKA	Rp	1.392.636	6,144
44	DLTA	Rp	1.340.843	6,127
45	ICBP	Rp	31.619.514	7,500
46	MLBI	Rp	2.510.078	6,400
47	PSDN	Rp	690.979	5,839
48	ROTI	Rp	4.559.574	6,659
49	SKBM	Rp	1.623.027	6,210
50	ULTJ	Rp	5.186.940	6,715
51	GGRM	Rp	66.759.930	7,825
52	WIIM	Rp	1.225.712	6,088
53	DVLA	Rp	1.640.886	6,215
54	INAF	Rp	1.529.875	6,185
55	KLBF	Rp	16.616.239	7,221
56	MERK	Rp	847.007	5,928
57	PYFA	Rp	159.564	5,203
58	ADES	Rp	840.236	5,924
59	MBTO	Rp	780.670	5,892
60	TCID	Rp	2.361.807	6,373
61	KICI	Rp	149.420	5,174

Lampiran 11

Hasil Perhitungan Variabel Ukuran Perusahaan Tahun 2018

No	Kode	2018 (Dalam Jutaan Rupiah)	UP
		Total Aset	
1	INTP	Rp 27.788.562	7,444
2	SMBR	Rp 5.538.080	6,743
3	SMCB	Rp 18.667.187	7,271
4	SMGR	Rp 51.155.890	7,709
5	WSBP	Rp 15.222.389	7,182
6	WTON	Rp 8.881.778	6,948
7	AMFG	Rp 8.432.632	6,926
8	KIAS	Rp 1.704.425	6,232

9	TOTO	Rp	2.897.120	6,462
10	ALKA	Rp	648.968	5,812
11	BTON	Rp	217.363	5,337
12	GDST	Rp	1.351.862	6,131
13	LMSH	Rp	160.027	5,204
14	PICO	Rp	852.932	5,931
15	DPNS	Rp	322.185	5,508
16	SRSN	Rp	686.777	5,837
17	AKKU	Rp	1.074.466	6,031
18	APLI	Rp	503.178	5,702
19	BRNA	Rp	2.461	3,391
20	IMPC	Rp	2.370.199	6,375
21	TALF	Rp	984.598	5,993
22	TRST	Rp	4.284.902	6,632
23	YPAS	Rp	330.955	5,520
24	CPIN	Rp	27.645.118	7,442
25	JPFA	Rp	23.038.028	7,362
26	ALDO	Rp	526.129	5,721
27	FASW	Rp	10.965.119	7,040
28	KBRI	Rp	1.058.928	6,025
29	KDSI	Rp	1.391.416	6,143
30	AMIN	Rp	360.906	5,557
31	KRAH	Rp	606.056	5,783
32	ASII	Rp	344.711.000	8,537
33	GJTL	Rp	19.711.478	7,295
34	INDS	Rp	2.482.338	6,395
35	PRAS	Rp	1.635.543	6,214
36	SMSM	Rp	2.801.203	6,447
37	RICY	Rp	1.539.602	6,187
38	STAR	Rp	615.956	5,790
39	TRIS	Rp	633.014	5,801
40	UNIT	Rp	419.702	5,623
41	JECC	Rp	2.082	3,318
42	KBLI	Rp	3.244.822	6,511
43	CEKA	Rp	1.168.956	6,068
44	DLTA	Rp	1.523.517	6,183
45	ICBP	Rp	34.367.153	7,536
46	MLBI	Rp	2.889.501	6,461
47	PSDN	Rp	697.657	5,844
48	ROTI	Rp	4.393.810	6,643
49	SKBM	Rp	1.771.366	6,248

50	ULTJ	Rp	5.555.871	6,745
51	GGRM	Rp	69.097.219	7,839
52	WIIM	Rp	1.255.574	6,099
53	DVLA	Rp	1.682.822	6,226
54	INAF	Rp	1.442.351	6,159
55	KLBF	Rp	18.146.206	7,259
56	MERK	Rp	1.263.114	6,101
57	PYFA	Rp	187.057	5,272
58	ADES	Rp	881.275	5,945
59	MBTO	Rp	648.017	5,812
60	TCID	Rp	2.445.144	6,388
61	KICI	Rp	154.088	5,188

Lampiran 12

Hasil Perhitungan Konservatisme Akuntansi Tahun 2016

No	Kode	2016 (Dalam Jutaan Rupiah)					CONAC C	ILK
		Net Income (a)	Depresiasi (b)	Arus Kas Operasi (c)	Total Aset (d)	Selisih Akrua (a+b-c)		
1	INTP	3.870.319	993.280	3.546.113	30.150.580	1.317.486	-0,044	0
2	SMBR	259.091	90.836	87.307	4.368.877	262.620	-0,060	0
3	SMCB	(284.584)	1.129.469	983.560	19.763.133	(138.675)	0,007	1
4	SMGR	4.535.037	1.637.229	5.180.011	44.226.896	992.255	-0,022	0
5	WSBP	634.820	117.128	(3.034.905)	13.734.267	3.786.853	-0,276	0
6	WTON	282.148	135.427	(79.247)	4.663.078	496.822	-0,107	0
7	AMFG	260.444	231.446	333.042	5.504.890	158.848	-0,029	1
8	KIAS	(252.499)	106.306	25.239	1.859.670	(171.432)	0,092	1
9	TOTO	168.565	92.340	305.803	2.581.441	(44.898)	0,017	1
10	ALKA	516	1.422	12.556	136.619	(10.618)	0,078	1
11	BTON	(5.975)	1.295	(1.794)	177.291	(2.886)	0,016	1
12	GDST	31.705	13.594	87.281	1.257.610	(41.982)	0,033	1
13	LMSH	6.253	2.184	6.871	162.828	1.566	-0,010	0
14	PICO	13.753	8.396	6.505	638.567	15.644	-0,024	0
15	DPNS	10.009	1.967	14.128	296.130	(2.152)	0,007	1
16	SRSN	11.056	10.401	114.822	717.149	(93.365)	0,130	1
17	AKKU	20.522	73	(27.608)	1.070.169	48.203	-0,045	0
18	APLI	25.109					0,025	1

			16.662	49.685	314.469	(7.914)		
19	BRNA	13	141	90	2.089	64	-0,031	0
20	IMPC	125.823	53.092	164.658	2.276.032	14.257	-0,006	0
21	TALF	30.138	9.970	18.474	881.673	21.634	-0,025	0
22	TRST	33.795	181.160	239.193	3.290.596	(24.238)	0,007	1
23	YPAS	(10.932)	13.639	(16.763)	280.258	19.470	-0,069	0
24	CPIN	2.251.813	768.039	4.157.137	24.204.994	(1.137.285)	0,047	1
25	JPFA	2.171.608	625.810	2.753.605	19.251.026	43.813	-0,002	0
26	ALDO	25.229	12.938	38.255	410.330	(88)	0,000	1
27	FASW	778.012	215.852	2.206.944	8.583.224	(1.213.080)	0,141	1
28	KBRI	(102.761)	40.185	89.519	1.263.727	(152.095)	0,120	1
29	KDSI	47.127	29.324	85.536	1.142.273	(9.085)	0,008	1
30	AMIN	18.768	4.047	(9.370)	198.975	32.185	-0,162	0
31	KRAH	827	11.721	39.550	598.712	(27.002)	0,045	1
32	ASII	18.302.000	6.232.000	19.407.000	261.855.000	5.127.000	-0,020	0
33	GJTL	626.561	712.088	1.293.214	18.697.779	45.435	-0,002	0
34	INDS	49.556	99.657	193.436	2.477.273	(44.223)	0,018	1
35	PRAS	(2.690)	37.253	(1.540)	1.596.467	36.103	-0,023	0
36	SMSM	502.192	109.418	582.843	2.254.740	28.767	-0,013	0
37	RICY	14.033	40.783	82.494	1.288.684	(27.678)	0,021	1
38	STAR	463	12.933	36.391	614.705	(22.995)	0,037	1
39	TRIS	25.213	23.302	13.170	639.701	35.345	-0,055	0
40	UNIT	861	20.081	30.168	432.913	(9.226)	0,021	1
41	JECC	132	25	184	1.587	(27)	0,017	1
42	KBLI	334.339	34.283	383.176	1.871.422	(14.554)	0,008	1
43	CEKA	249.697	21.542	176.087	1.425.964	95.152	-0,067	0
44	DLTA	254.509	19.046	259.852	1.197.797	13.703	-0,011	0
45	ICBP	3.631.301	604.932	4.584.964	28.901.948	(348.731)	0,012	1
46	MLBI	982.129	195.838	1.248.469	2.275.038	(70.502)	0,031	1
47	PSDN	(36.662)	23.085	24.429	653.797	(38.006)	0,058	1
48	ROTI	279.777	115.699	414.702	2.919.641	(19.226)	0,007	1
49	SKBM	22.545	20.737	(33.834)	1.001.657	77.116	-0,077	0

50	ULTJ	709.826	151.757	779.109	4.239.200	82.474	-0,019	0
51	GGRM	6.672.682	2.085.569	6.937.650	62.951.634	1.820.601	-0,029	0
52	WIIM	106.290	51.091	136.704	1.353.634	20.677	-0,015	0
53	DVLA	152.083	40.370	187.476	1.531.366	4.977	-0,003	0
54	INAF	(17.367)	12.025	(317.963)	1.381.633	312.621	-0,226	0
55	KLBF	2.350.885	397.069	2.159.833	15.226.009	588.121	-0,039	0
56	MERK	153.843	13.410	43.799	743.935	123.454	-0,166	1
57	PYFA	5.146	9.159	7.053	167.063	7.252	-0,043	0
58	ADES	55.951	31.612	119.156	767.479	(31.593)	0,041	1
59	MBTO	8.814	25.540	4.896	709.959	29.458	-0,041	0
60	TCID	162.060	111.127	264.194	2.185.101	8.993	-0,004	0
61	KICI	362	2.760	(97)	139.809	3.219	-0,023	0

Lampiran 13

Hasil Perhitungan Konservatisme Akuntansi Tahun 2017

No	Kode	2017 (Dalam Jutaan Rupiah)					CONACC	ILK
		Net Income (a)	Depresiasi (b)	Arus Kas Operasi (c)	Total Aset (d)	Selisih Akrua (a+b-c)		
1	INTP	1.859.818	1.178.036	2.781.805	28.863.676	256.049	-0,009	0
2	SMBR	146.648	149.124	183.236	5.060.337	112.536	-0,022	0
3	SMCB	(758.045)	1.024.344	818.464	19.626.403	(552.165)	0,028	1
4	SMGR	2.043.026	1.952.187	2.043.026	48.963.503	1.952.187	-0,040	0
5	WSBP	1.000.330	374.804	(2.413.799)	14.919.549	3.788.933	-0,254	0
6	WTON	340.459	177.081	556.144	7.067.976	(38.604)	0,005	1
7	AMFG	38.569	362.111	299.081	6.267.816	101.599	-0,016	0
8	KIAS	(85.301)	106.418	(17.869)	1.767.604	38.986	-0,022	0
9	TOTO	278.936	93.738	421.340	2.826.491	(48.666)	0,017	1
10	ALKA	15.406	2.010	(3.678)	305.209	21.094	-0,069	0
11	BTON	11.371	1.058	6.006	183.502	6.423	-0,035	0
12	GDST	10.285	13.102	31.358	1.286.955	(7.971)	0,006	1
13	LMSH	12.967	2.618	15.389	161.163	196	-0,001	0
14	PICO	16.824	12.058	2.327	720.239	26.555	-0,037	0

15	DPNS	5.963	1.946	(3.994)	308.491	11.903	-0,039	0
16	SRSN	17.699	11.796	85.865	652.726	(56.370)	0,086	1
17	AKKU	(19.454)	369	14.645	1.117.019	(33.730)	0,030	1
18	APLI	(1.329)	19.112	10.905	398.699	6.878	-0,017	0
19	BRNA	(178)	143	9	1.965	(44)	0,022	1
20	IMPC	91.303	53.539	20.614	2.294.677	124.228	-0,054	0
21	TALF	21.466	15.012	804	921.241	35.674	-0,039	0
22	TRST	38.200	161.383	229.411	3.332.906	(29.828)	0,009	1
23	YPAS	(14.500)	13.272	(27.115)	303.543	25.887	-0,085	0
24	CPIN	2.496.787	821.662	1.624.465	24.552.593	1.693.984	-0,069	0
25	JPFA	1.107.810	679.046	770.662	21.088.870	1.016.194	-0,048	0
26	ALDO	29.035	12.869	12.706	498.701	29.198	-0,059	0
27	FASW	595.868	208.217	1.113.427	9.369.892	(309.342)	0,033	1
28	KBRI	(125.704)	40.085	21.819	1.171.235	(107.438)	0,092	1
29	KDSI	68.965	32.720	(61.262)	1.328.292	162.947	-0,123	0
30	AMIN	32.252	4.216	(6.128)	252.452	42.596	-0,169	0
31	KRAH	(53.758)	11.648	(8.090)	645.953	(34.020)	0,053	1
32	ASII	23.165.000	6.511.000	23.285.000	295.646.000	6.391.000	-0,022	0
33	GJTL	45.028	676.064	738.861	18.191.176	(17.769)	0,001	1
34	INDS	113.640	100.894	320.252	2.434.617	(105.718)	0,043	1
35	PRAS	(3.226)	30.813	(1.995)	1.542.244	29.582	-0,019	0
36	SMSM	555.388	110.629	446.032	2.443.341	219.985	-0,090	0
37	RICY	16.559	42.454	212.820	1.374.445	(153.807)	0,112	1
38	STAR	595	12.881	78.784	690.187	(65.308)	0,095	1
39	TRIS	14.199	22.599	44.385	544.968	(7.587)	0,014	1
40	UNIT	1.062	19.603	4.295	426.385	16.370	-0,038	0
41	JECC	84	28	86	1.928	26	-0,013	0
42	KBLI	358.974	199.974	(65.871)	3.013.761	624.819	-0,207	0
43	CEKA	107.421	24.253	208.851	1.392.636	(77.177)	0,055	1
44	DLTA	279.773	18.214	342.202	1.340.843	(44.215)	0,033	1
45	ICBP	3.543.173	675.652	5.174.368	31.619.514	(955.543)	0,030	1

46	MLBI	1.322.067	227.311	1.331.611	2.510.078	217.767	-0,087	0
47	PSDN	32.150	21.062	(24.864)	690.979	78.076	-0,113	0
48	ROTI	135.364	120.850	370.617	4.559.574	(114.403)	0,025	1
49	SKBM	25.880	31.200	(98.663)	1.623.027	155.743	-0,096	0
50	ULTJ	711.681	143.036	1.072.516	5.186.940	(217.799)	0,042	1
51	GGRM	7.755.347	2.243.993	8.204.579	66.759.930	1.794.761	-0,027	0
52	WIIM	40.590	51.634	194.599	1.225.712	(102.375)	0,084	1
53	DVLA	162.249	46.795	230.738	1.640.886	(21.694)	0,013	1
54	INAF	(46.285)	16.458	147.184	1.529.875	(177.011)	0,116	1
55	KLBF	2.453.251	403.190	2.008.317	16.616.239	848.124	-0,051	0
56	MERK	144.677	16.443	129.920	847.007	31.200	-0,037	1
57	PYFA	7.127	8.606	20.931	159.564	(5.198)	0,033	1
58	ADES	38.242	34.296	87.199	840.236	(14.661)	0,017	1
59	MBTO	(24.690)	26.371	(33.053)	780.670	34.734	-0,044	0
60	TCID	179.126	116.494	363.708	2.361.807	(68.088)	0,029	1
61	KICI	7.946	2.765	6.225	149.420	4.486	-0,030	0

Lampiran 14

Hasil Perhitungan Konservatisme Akuntansi Tahun 2018

No	Kode	2018 (Dalam Jutaan Rupiah)					CONACC	ILK
		Net Income (a)	Depresiasi (b)	Arus Kas Operasi (c)	Total Aset (d)	Selisih Akruai (a+b-c)		
1	INTP	1.145.937	1.279.562	1.984.532	27.788.562	440.967	-0,016	0
2	SMBR	76.074	146.036	64.469	5.538.080	157.641	-0,028	0
3	SMCB	(827.985)	1.043.612	404.517	18.667.187	(188.890)	0,010	1
4	SMGR	3.085.704	1.625.649	4.462.460	51.155.890	248.893	-0,005	0
5	WSBP	1.103.473	388.544	1.818.103	15.222.389	(326.086)	0,021	1
6	WTON	486.640	223.902	733.378	8.881.778	(22.836)	0,003	1
7	AMFG	6.596	392.922	216.818	8.432.632	182.700	-0,022	0
8	KIAS	(79.206)	100.664	(19.688)	1.704.425	41.146	-0,024	0
9	TOTO	346.693	86.207	356.709	2.897.120	76.191	-0,026	0
10	ALKA	22.943	3.081	71.626	648.968	(45.602)	0,070	1

13	BTON	27.813	1.076	25.560	217.363	3.329	-0,015	0
14	GDST	(87.799)	15.752	6.607	1.351.862	(78.654)	0,058	1
16	LMSH	2.887	3.047	(1.985)	160.027	7.919	-0,049	0
17	PICO	15.730	12.495	75.714	852.932	(47.489)	0,056	1
18	DPNS	9.380	1.659	(12.882)	322.185	23.921	-0,074	0
19	SRSN	38.735	11.832	31.388	686.777	19.179	-0,028	0
20	AKKU	(9.639)	542	4.410	1.074.466	(13.507)	0,013	1
21	APLI	(23.497)	19.723	1.430	503.178	(5.204)	0,010	1
22	BRNA	(24)	148	56	2.461	68	-0,028	0
23	IMPC	105.524	57.809	43.233	2.370.199	120.100	-0,051	0
24	TALF	43.977	15.645	29.787	984.598	29.835	-0,030	0
25	TRST	63.194	161.889	118.454	4.284.902	106.629	-0,025	0
26	YPAS	(9.041)	13.762	(30.780)	330.955	35.501	-0,107	0
27	CPIN	4.551.485	890.008	5.035.954	27.645.118	405.539	-0,015	0
28	JPFA	2.253.201	764.674	1.840.529	23.038.028	1.177.346	-0,051	0
29	ALDO	42.506	12.327	17.370	526.129	37.463	-0,071	0
30	FASW	1.405.368	214.065	1.733.244	10.965.119	(113.811)	0,010	1
31	KBRI	(124.768)	40.020	(881)	1.058.928	(83.867)	0,079	1
32	KDSI	76.762	37.435	88.558	1.391.416	25.639	-0,018	0
33	AMIN	39.083	3.984	(644)	360.906	43.711	-0,121	0
34	KRAH	(66.731)	12.699	(25.168)	606.056	(28.864)	0,048	1
35	ASII	27.372.000	7.964.000	27.692.000	344.711.000	7.644.000	-0,022	0
36	GJTL	(74.557)	710.526	479.736	19.711.478	156.233	-0,008	0
38	INDS	110.687	93.967	133.734	2.482.338	70.920	-0,029	0
39	PRAS	6.357	31.787	17.331	1.635.543	20.813	-0,013	0
40	SMSM	633.550	119.589	542.647	2.801.203	210.492	-0,075	0
41	RICY	18.480	43.768	170.012	1.539.602	(107.764)	0,070	1
42	STAR	174	11.908	30.737	615.956	(18.655)	0,030	1
43	TRIS	19.665	22.066	21.043	633.014	20.688	-0,033	0
44	UNIT	507	19.709	5.360	419.702	14.856	-0,035	0
46	JECC	88	31	7	2.082	112	-0,054	0

47	KBLI	235.651	99.285	89.354	3.244.822	245.582	-0,076	0
48	CEKA	92.650	24.270	287.260	1.168.956	(170.340)	0,146	1
49	DLTA	338.130	16.514	342.494	1.523.517	12.150	-0,008	0
50	ICBP	4.658.781	841.194	4.653.375	34.367.153	846.600	-0,025	0
51	MLBI	1.224.807	213.697	1.412.515	2.889.501	25.989	-0,009	0
52	PSDN	(46.599)	20.553	17.812	697.657	(43.858)	0,063	1
53	ROTI	127.171	132.041	295.922	4.393.810	(36.710)	0,008	1
54	SKBM	15.954	35.242	(55.800)	1.771.366	106.996	-0,060	0
55	ULTJ	780.915	144.122	575.823	5.555.871	349.214	-0,063	0
56	GGRM	7.793.068	2.264.730	11.224.700	69.097.219	(1.166.902)	0,017	1
57	WIIM	51.143	55.959	140.978	1.255.574	(33.876)	0,027	1
58	DVLA	200.652	49.748	26.628	1.682.822	223.772	-0,133	0
59	INAF	(32.736)	19.903	(70.391)	1.442.351	57.558	-0,040	0
60	KLBF	2.497.262	426.008	2.770.776	18.146.206	152.494	-0,008	0
61	MERK	37.378	21.225	168.965	1.263.114	(110.362)	0,087	1
62	PYFA	8.447	7.287	4.829	187.057	10.905	-0,058	0
63	ADES	52.958	40.779	146.588	881.275	(52.851)	0,060	1
64	MBTO	(114.131)	25.278	6.592	648.017	(95.445)	0,147	1
65	TCID	173.049	135.253	193.367	2.445.144	114.935	-0,047	0
67	KICI	(873)	2.788	(531)	154.088	2.446	-0,016	0

Lampiran 15

Hasil Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Frekuensi Rapat Dewan Komisaris	183	1	24	6,79	3,391
Kompetensi Komit Audit	183	,250	1,000	,63655	,258922
Leverage	183	,111	,903	,41819	,183486
Ukuran Perusahaan	183	3,201	8,537	6,21723	,888904
Konservatisme Akuntansi	183	0	1	,43	,496
Valid N (listwise)	183				

Lampiran 16

Hasil Uji Kelayakan Model

Block 0: Beginning Block

Iteration History(a,b,c)

Iteration		-2 Log likelihood	Coefficients
		Constant	Constant
Step 0	1	249,694	-,295
	2	249,694	-,297
	3	249,694	-,297

a Constant is included in the model.

b Initial -2 Log Likelihood: 249,694

c Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.

Block 1: Method = Enter

Iteration History(a,b,c,d)

Iteration		-2 Log likelihood	Coefficients				
		Constant	X1	X2	X3	X4	Constant
Step 1	1	241,287	-1,325	,002	,873	1,892	-,054
	2	241,253	-1,411	,003	,929	2,001	-,056
	3	241,253	-1,412	,003	,930	2,002	-,056

a Method: Enter

b Constant is included in the model.

c Initial -2 Log Likelihood: 249,694

d Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.

Lampiran 17

Matriks Klasifikasi

Classification Table(a)

Observed			Predicted		
			Konservatisme Akuntansi		Percentage Correct
			Konservatif	Non Konservatif	Konservatif
Step 1	Konservatisme Akuntansi	Konservatif	87	18	82,9
		Non Konservatif	53	25	32,1
Overall Percentage					61,2

a The cut value is ,500

Lampiran 18

Hasil Uji Omnibus Test of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	8,441	4	,077
	Block	8,441	4	,077
	Model	8,441	4	,077

Lampiran 19

Hasil Uji Kelayakan Model Regresi

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	17,074	8	,29

Lampiran 20

Hasil Uji Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	241,253(a)	,045	,061

a. Estimation terminated at iteration number 3 because parameter estimates changed by less than ,001.

Lampiran 21

Hasil Uji Hipotesis Parsial

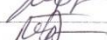
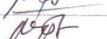
Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1(a)	X1	,003	,047	,003	1	,956	1,003
	X2	,930	,597	2,425	1	,119	2,534
	X3	2,002	,867	5,328	1	,021	7,403
	X4	-,056	,176	,099	1	,753	,946
	Constant	-1,412	1,248	1,281	1	,258	,244

a. Variable(s) entered on step 1: X1, X2, X3, X4.

BERITA ACARA BIMBINGAN SKRIPSI

Pembimbing I : Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si
Pembimbing II : -
Konsultasi:

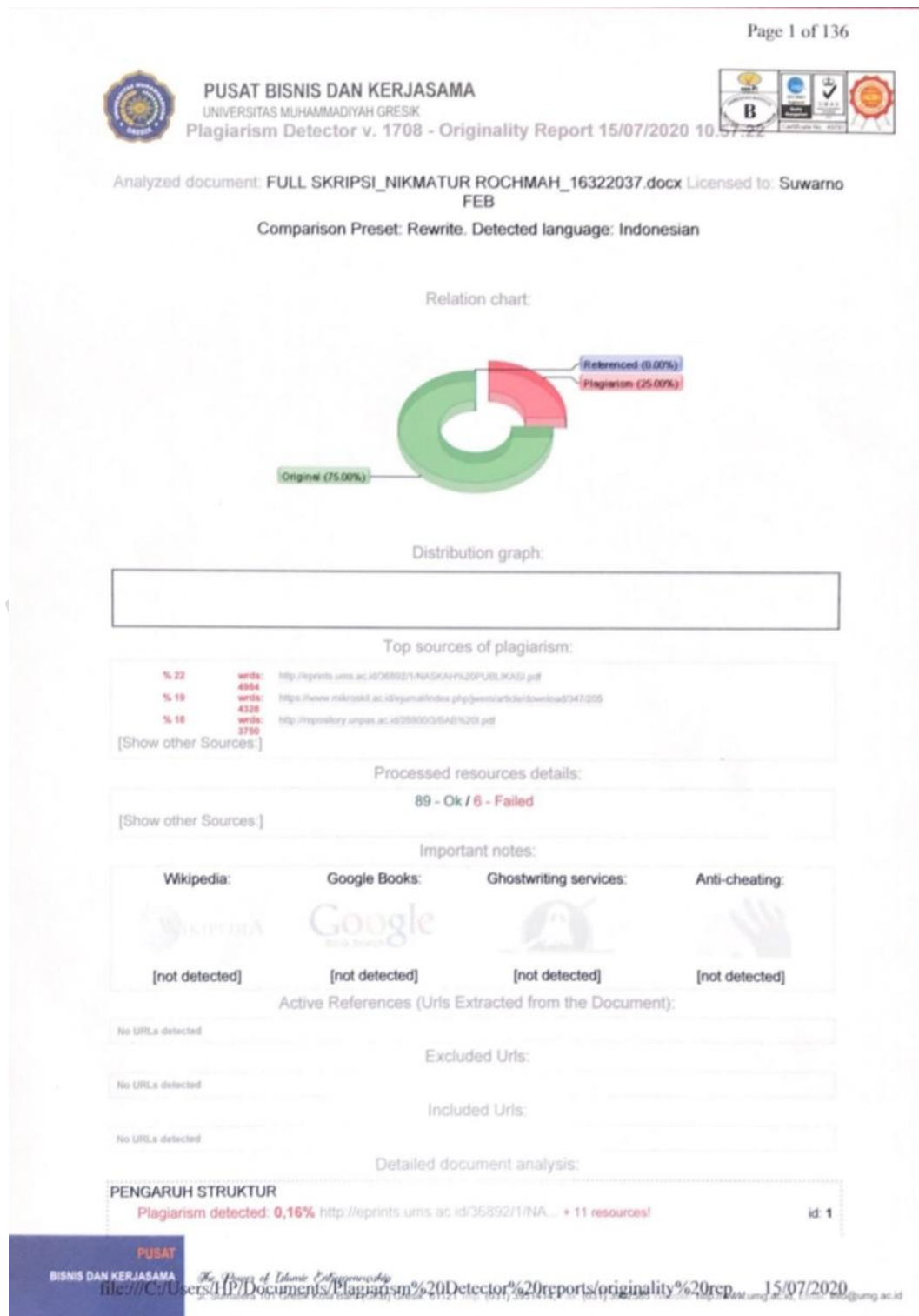
Tanggal	Paraf Pembimbing		KETERANGAN
	I	II	
18-10-2019			Acc Jurnal Penelitian
12-11-2019			Revisi bab I
22-11-2019			Lanjutan bab I, II, III
10-12-2019			Revisi bab II
18-12-2019			Acc bab I, II, III
20-5-2020			Bab IV, V - Revisi
			Rapikan data, Satuan
			Revisi bab IV
10-06-2020			Acc bab <u>IV</u> , <u>V</u>

Syaiful, S.E., MM

Dr. Mu'minatus Sholichah,

17

LAMPIRAN 23





PUSAT BISNIS DAN KERJASAMA
UNIVERSITAS MUHAMMADIYAH GRESIK



SURAT KETERANGAN BEBAS PLAGIAT

Saya yang bertanda tangan di bawah ini menyatakan nama yang di bawah ini:

Nama : Nikmatur Rochmah
NIM : 16322037
Fakultas / Prodi : Ekonomi dan Bisnis/Akuntansi
Perguruan Tinggi : Universitas Muhammadiyah Gresik
Judul Skripsi : Pengaruh Struktur *Corporate Governance*, *Leverage* dan Ukuran Perusahaan Terhadap *Konservatisme* Akuntansi.

Telah melakukan pengecekan plagiasi skripsi dengan hasil :

Referensi : 0 %
Original : 75 %
Plagiarism : 25 %

Berdasarkan hasil tersebut, karya ilmiah yang tersebut di atas telah lolos untuk mengikuti ujian skripsi seperti yang telah disyaratkan.

Demikian surat keterangan ini dibuat untuk digunakan sebagaimana mestinya.

Gresik, 14 Juli 2020

Kepala Pusat Bisnis & Kerjasama FEB UMG


Wenti Krisnawati, S.E., M.SM
NIP: 03111709201

PUSAT
BISNIS DAN KERJASAMA

The Power of Islamic Entrepreneurship

Jl. Sumatera 101 Gresik Kota Baru (GKB) Gresik, 61121 Telp: (031) 3951414, Fax: (031) 3952585 Website: <http://www.umg.ac.id>, Email: info@umg.ac.id

LAMPIRAN 24



PRODI AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS MUHAMMADIYAH GRESIK



BERITA ACARA UJIAN SIDANG SKRIPSI
SEMESTER GENAP 2019 / 2020
Nomer : 146/II.3.UMG/Akuntansi/E/2019

Pada hari ini **Jum'at**, Tanggal **19 Juni 2020**, pukul **14.00 - 15.30**. Telah dilaksanakan Ujian Sidang Skripsi
Pada Mahasiswa :

Nama Mahasiswa : **Nikmatur Rochmah**
NIM : **16 322 037**
Judul Skripsi : **Pengaruh Struktur Corporate Governance, Leverage dan Ukuran Perusahaan Terhadap Integritas Laporan Keuangan**

Dosen Pembimbing I : **Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si**
Dosen Pembimbing II : **-**
Penguji I : **Suwandi, S.E., MA**
Penguji II : **Suwarno, SE., M.Si**

No	Nama Penguji	Jabatan Penguji	Tanda Tangan
1	Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si	Ketua	
2	-	Sekretaris	
3	Suwandi, S.E., MA	Anggota	
4	Suwarno, SE., M.Si	Anggota	

Berdasarkan hasil Ujian Sidang Skripsi yang telah dilakukan di depan penguji dinyatakan :

Lulus (Diterima / Diterima dengan Perbaikan) atau Mengulang atau Tidak Lulus*)

Mengetahui,
Ketua Program Studi,

Syaiful, S.E., MM

Catatan :
*) Coret yang tidak perlu

Gresik, 19 Juni 2020,
Ketua Tim Penguji,

Dr. Mu'minatus Sholichah, Dra.,Ec.



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Jl. Sumatera 101 Gresik Kota Baru (GKB) Gresik. 61121 Telp: (031) 3951414, Fax: (031) 3952585 Website: <http://www.umg.ac.id>, Email: info@umg.ac.id

LAMPIRAN 25



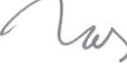
UNIVERSITAS MUHAMMADIYAH GRESIK
FAKULTAS EKONOMI DAN BISNIS
Jl. Sumatera 101 GKB Gresik, Telp 0813324 6789

PERSETUJUAN REVISI SKRIPSI

Setelah kami teliti perbaikan revisi skripsi :

Nama : Nikmatur Rochmah
NIM : 16 322 037
Program Studi : Akuntansi
Judul Skripsi : Pengaruh Struktur Corporate Governance, Leverage dan Ukuran Perusahaan Terhadap Integritas Laporan Keuangan

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut.

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si		1 14/7/2020
2. -	2	2
3. Suwandi, S.E., MA		3 14/07/2020
4. Suwamo, SE., M.Si		4 9/07/2020

Catatan :
Setiap mahasiswa/wi mengisi rangkap 2 (dua)