

LAMPIRAN LAMPIRAN

Lampiran 1 Daftar Perusahaan dan Pemilihan sampel

No	Emiten	Kriteria					Sampel
		I	II	III	IV	V	
Sektor Industri Dasar dan Kimia							
Sub Sektor Semen							
1	INTP (Indocement Tunggul Prakasa Tbk)	O	O	O	O	O	O
2	SMBR (Semen Baturaja Persero Tbk)	O	O	O	O	O	O
3	SMCB (Holcim Indonesia Tbk d.h Semen Cibinong Tbk)	O	X	X	X	O	X
4	SMGR (Semen Indonesia Tbk d.h Semen Gresik)	O	O	O	O	O	O
5	WSBP (Waskita Beton Precast Tbk)	O	O	X	O	O	X
6	WTON (Wijaya Karya Beton Tbk)	O	X	X	O	O	X
	Jumlah	6	2	3	1	6	3
Sub Sektor Keramik, Porselen, & Kaca							
1	AMFG (Asahimas Flat Glass Tbk)	O	O	O	O	O	O
2	ARNA (Arwana Citra Mulia Tbk)	O	O	O	O	O	O
3	IKAI (Inti Keramik Alam Asri Industri Tbk)	O	O	X	X	O	X
4	KIAS (Keramika Indonesia Assosiasi Tbk)	O	O	X	X	O	X
5	MARK (Mark Dynamics Indonesia Tbk)	O	X	O	X	O	X
6	MLIA (Mulia Industrindo Tbk)	O	O	O	X	O	X
7	TOTO (Surya Toto Indonesia Tbk)	O	O	O	O	O	O
	Jumlah	7	1	5	3	7	3
Sub Sektor Logam & Sejenisnya							
1	ALKA (Alaska Industrindo Tbk)	O	O	O	X	O	X
2	ALMI (Alumindo Light Metal Industry Tbk)	O	O	O	X	O	X
3	BAJA (Saranaentral Bajatama Tbk)	O	O	X	X	O	X
4	BTON (Beton Jaya Manunggal Tbk)	O	O	X	O	O	X
5	CTBN (Citra Turbindo Tbk)	O	O	X	X	X	X
6	GDST (Gunawan Dianjaya Steel Tbk)	O	O	X	X	O	X
7	INAI (Indal Alumunium Industry Tbk)	O	O	O	O	O	O
8	ISSP (Steel Pipe Industry of Indonesia Tbk)	O	O	X	O	O	X
9	JKSW (Jakarta Kyoei Steel Work LTD Tbk)	O	O	X	X	O	X
10	JPRS (Jaya Pari Steel Tbk)	O	X	X	X	O	X
11	KRAS (Krakatau Steel Tbk)	O	O	O	X	X	X
12	LION (Lion Metal Work Tbk)	O	O	O	O	O	O

13	LMSH (Lionmesh Prima Tbk)	O	O	O	O	O	O
14	NIKL (Pelat Timah Nusantara Tbk)	O	O	X	X	X	X
15	PICO (Pelangi Indah Canindo Tbk)	O	O	O	X	O	X
16	TBMS (Tembaga Mulia Semanan Tbk)	O	X	X	X	O	X
Jumlah		16	13	7	5	13	3

Sektor Sub Kimia							
1	AGII (Aneka Gas Industri Tbk)	O	O	X	X	O	X
2	BRPT (Barito Pasific Tbk)	O	O	O	O	X	O
3	BUDI (Budi Starch and Sweetener Tbk d.h Budi Acid Jaya Tbk)	O	O	O	X	O	X
4	DPNS (Duta Pertiwi Nusantara Tbk)	O	O	O	O	O	O
5	EKAD (Ekadharma International Tbk)	O	O	O	O	O	O
6	ETWA (Eterindo Wahanatama Tbk)	O	O	X	X	O	X
7	INCI (Intan Wijaya International Tbk)	O	O	O	O	O	O
8	SRSN (Indo Acitama Tbk)	O	O	X	X	O	X
9	TPIA (Chandra Asri Petrochemical Tbk)	O	O	O	O	X	X
10	UNIC (Unggul Indah Cahaya Tbk)	O	O	X	O	X	X
Jumlah		10	10	6	6	7	4

Sub Sektor Plastik & Kemasan							
1	AKKU (Alam Karya Unggul Tbk)	O	O	X	X	O	X
2	AKPI (Argha Karya Prima Industry Tbk)	O	O	O	O	O	O
3	APLI (Asiaplast Industries Tbk)	O	O	O	X	O	X
4	BRNA (Berlina Tbk)	O	X	X	O	O	X
5	FPNI (Lotte Chemical Titan Tbk d.h Titan Kimia Nusantara Tbk d.h Fatra Polindo Nusa Industri Tbk)	O	X	X	X	X	X
6	IGAR (Champion Pasific Indonesia Tbk d.h Kageo Igar Jaya Tbk)	O	O	O	O	O	O
7	IMPC (Impact Pratama Industri Tbk)	O	O	O	O	O	O
8	IPOL (Indopoly Swakarsa Industry Tbk)	O	O	X	O	X	X
9	PBID (Panca Budi Idaman Tbk)	O	X	O	X	O	X
10	SIAP (Sekawan Intipratama Tbk)	O	X	X	X	O	X
11	SIMA (Siwani Makmur Tbk)	O	O	O	X	O	X
12	TALF (Tunas Alfin Tbk)	O	X	O	O	O	X
13	TRST (Trias Sentosa Tbk)	O	O	O	O	O	O
14	YPAS (Yana Prima Hasta Persada Tbk)	O	O	X	X	O	X
Jumlah		14	9	8	7	12	4

Sub Sektor Pakan Ternak							
1	CPIN (Charoen Pokphand Indonesia Tbk)	O	O	O	O	O	O
2	JPFA (Japfa Comfeed Indonesia Tbk)	O	O	O	O	O	O
3	MAIN (Malindo Feedmill Tbk)	O	O	O	X	O	X
4	SIPD (Searad Produce Tbk)	O	O	X	X	O	X
Jumlah		4	4	3	2	4	2

Sub Sektor Kayu & Pengolahannya							
1	SULI (SLJ Global Tbk d.h Sumalindo Lestari Jaya Tbk)	O	O	O	X	X	X
2	TIRT (Tirta Mahakam Resources Tbk)	O	O	X	X	O	X
Jumlah		2	2	1	0	1	0

Sub Sektor Pulp & Kertas							
1	ALDO (Alkindo Naratama Tbk)	O	O	O	X	O	X
2	FASW (Fajar Surya Wisesa Tbk)	O	O	O	O	O	O
3	INKP (Indah Kiat Pulp & paper Tbk)	O	O	O	X	X	X
4	INRU (Toba Pulp Lestari Tbk)	O	O	X	X	O	X
5	KDSI (Kedaung Setia Industrial Tbk)	O	O	O	X	O	X
6	SPMA (Suparma Tbk)	O	O	O	X	O	X
7	TKIM (Pabrik Kertas Tjiwi Kimia Tbk)	O	O	X	X	X	X
Jumlah		7	7	5	1	5	1

Sektor Aneka Industri							
Sub Sektor Mesin dan Alat Berat							
1	AMIN (Ateliers Mecaniques D'Indonesie Tbk)	O	O	O	O	O	O
2	GMFI (Garuda Maintenance Facility Aero Asia Tbk)	O	O	X	O	X	X
3	KRAH (Grand Kartech Tbk)	O	O	X	X	O	X
Jumlah		3	3	1	2	2	1

Sub Sektor Otomotif dan Komponen							
1	ASII (Astra International Tbk)	O	O	O	O	O	O
2	AUTO (Astra Otoparts Tbk)	O	O	O	O	O	O
3	BOLT (Garuda Metalindo Tbk)	O	X	O	O	O	X
4	BRAM (Indo Kordsa Tbk d.h Branta Mulia Tbk)	O	O	O	O	X	X
5	GDYR (Goodyear Indonesia Tbk)	O	O	X	X	X	X
6	GJTL (Gajah Tunggal Tbk)	O	X	X	X	O	X
7	IMAS (Indomobil Sukses International Tbk)	O	O	X	X	O	X
8	INDS (Indospring Tbk)	O	O	O	X	O	X

9	LPIN (Multi Prima Sejahtera Tbk d.h Lippo Enterprises Tbk)	O	O	X	X	O	X
10	MASA (Multistrada Arah Sarana Tbk)	O	O	X	X	X	X
11	NIPS (Nippers Tbk)	O	X	O	X	O	X
12	PRAS (Prima Alloy Steel Universal Tbk)	O	O	X	X	O	X
13	SMSM (Selamat Sempurna Tbk)	O	O	O	O	O	O
Jumlah		13	10	7	5	10	3

Sub Sektor Tekstil dan Garment							
1	ADMG (Polychmen Indonesia Tbk)	O	O	X	X	X	X
2	ARGO (Argo Pantes Tbk)	O	O	X	X	O	X
3	BELL (Trisula Textile Industries Tbk)	O	O	O	O	O	O
4	CNTX (Century Textil IndustryTbk)	O	X	X	X	X	X
5	ERTX (Eratex Djaya Tbk)	O	O	X	X	X	X
6	ESTI (Ever Shine Tex Tbk)	O	O	X	X	X	X
7	HDTX (Panasia Indo Resources Tbk d.h Panasia Indosyntec Tbk)	O	X	X	X	O	X
8	INDR (Indo Rama Synthetic Tbk)	O	O	X	O	X	X
9	MYTX (Apac Citra Centertex Tbk)	O	O	X	X	O	X
10	PBRX (Pan Brothers Tbk)	O	O	O	O	X	X
11	POLY (Asia Pasific Fibers Tbk d.h Polysindo Eka Persada Tbk)	O	O	X	X	X	X
12	RICY (Ricky Putra Globalindo Tbk)	O	X	O	O	O	X
13	SRIL (Sri Rejeki Isman Tbk)	O	O	O	O	X	O
14	SSTM (Sunson Textile Manufacturer Tbk)	O	O	X	X	O	X
15	STAR (Star Petrochem Tbk)	O	O	O	X	O	X
16	TFCO (Tifico Fiber Indonesia Tbk)	O	X	X	X	O	X
17	TRIS (Trisula International Tbk)	O	O	O	O	O	O
18	UNIT (Nusantara Inti Corpora Tbk)	O	X	X	O	O	X
Jumlah		18	13	6	7	10	3

Sub Sektor Alas Kaki							
1	BATA (Sepatu Bata Tbk)	O	O	O	O	O	O
2	BIMA (Primarindo Asia Infrastructure Tbk d.h Bintang Kharisma Tbk)	O	X	X	X	O	X
Jumlah		2	1	1	1	2	1

Sub Sektor Kabel							
1	IKBI (Sumi Indo Kabel Tbk)	O	X	O	O	O	X
2	JECC (Jembo Cable Company Tbk)	O	O	O	O	O	O

3	KBLI (KMI Wire and Cable Tbk)	O	O	O	O	O	O
4	KBLM (Kabelindo Murni Tbk)	O	O	O	O	O	O
5	SCCO (Supreme Cable Manufacturing and Commerce Tbk)	O	O	O	O	O	O
6	VOKS (Voksel Electric Tbk)	O	X	X	X	O	X
Jumlah		6	4	5	5	6	4

Sub Sektor Elektronika							
1	PTSN (Sat Nusa Persada Tbk)	O	X	X	O	X	X
Jumlah		1	0	0	1	0	0

Sektor Industri Barang Konsumsi							
Sub Sektor Makanan dan Minuman							
1	AISA (Tiga Pilar Sejahtera Food Tbk)	O	X	O	O	O	X
2	ALTO (Tri Banyan Tirta Tbk)	O	O	X	X	O	X
3	CAMP (Campine Ice Cream Industry Tbk)	O	X	O	O	O	X
4	CEKA (Wilmar Cahaya Indonesia Tbk d.h Cahaya Kalbar Tbk)	O	O	O	X	O	X
5	CLEO (Sariguna Primatirta Tbk)	O	O	X	O	O	X
6	DLTA (Delta Jakarta Tbk)	O	O	O	O	O	O
7	HOKI (Buyung Poetra Sembada Tbk)	O	X	X	X	O	X
8	ICBP (Indofood CBF Sukses Makmur Tbk)	O	O	O	O	O	O
9	INDF (Indofood Sukses Makmur Tbk)	O	O	O	O	O	O
10	MLBI (Multi Bintang Indonesia Tbk)	O	O	O	O	O	O
11	MYOR (Mayora Indah Tbk)	O	O	X	X	O	X
12	PCAR (Prima Cakrawala Abadi Tbk)	O	X	X	X	O	X
13	PSDN (Prashida Aneka Niaga Tbk)	O	O	X	X	O	X
14	ROTI (Nippon Indosari Corporindo Tbk)	O	O	O	O	O	O
15	SKLT (Sekar Laut Tbk)	O	O	X	X	O	X
16	STTP (Siantar Top Tbk)	O	O	O	X	O	X
17	ULTJ (Ultrajaya Milk Industri and Trading Company Tbk)	O	X	X	X	O	X
Jumlah		17	12	9	8	17	5

Sub Sektor Rokok							
1	GGRM (Gudang Garam Tbk)	O	O	O	O	O	O
2	HMSP (Hanjaya Mandala Sampoerna Tbk)	O	O	O	O	O	O
3	RMBA (Bantoel International Investama Tbk)	O	O	O	X	O	X
4	WIIM (Wismilak Inti Makmur Tbk)	O	X	X	X	O	X
Jumlah		4	3	3	2	4	2

Sub Sektor Farmasi							
1	DVLA (Darya Varia Laboratoria Tbk)	O	O	O	O	O	O
2	INAF (Indofarma Tbk)	O	O	X	X	O	X
3	KAEF (Kimia Farma Tbk)	O	O	O	O	O	O
4	KLBF (Kalbe Farma Tbk)	O	O	O	X	O	X
5	MERK (Merck Tbk)	O	X	X	X	O	X
6	PYFA (Pyridam Farma Tbk)	O	O	O	X	O	X
7	SIDO (Industri Jamu dan Farmasi Sido Muncul Tbk)	O	O	O	O	O	O
8	TSPC (Tempo Scan Pasific Tbk)	O	O	O	O	O	O
Jumlah		8	7	6	4	8	4

Sub Sektor Kosmetik dan Barang Keperluan Rumah Tangga							
1	ADES (Akasha Wira International Tbk d.h Ades Waters Indonesia Tbk)	O	O	O	X	O	X
2	KINO (Kino Indonesia Tbk)	O	X	O	O	O	X
3	MBTO (Martina Berto Tbk)	O	O	X	X	O	X
4	MRAT (Mustika Ratu Tbk)	O	O	X	X	O	X
5	TCID (Mandom Indonesia Tbk)	O	O	O	O	O	O
6	UNVR (Unilever Indonesia Tbk)	O	O	O	O	O	O
Jumlah		6	5	4	3	6	2

Sub Sektor Keperluan Rumah Tangga

1	CINT (Chitose Internasional Tbk)	O	O	O	O	O	O
2	KICI (Kedaung Indah Can Tbk)	O	O	X	X	O	X
3	LMPI (Langgeng Makmur Industry Tbk)	O	O	X	X	O	X
4	WOOD (Integra Indocabinet Tbk)	O	X	O	X	O	X

Sektor Pertambangan

Sub Sektor Pertambangan Minyak Gas Bumi							
1	ARTI (Ratu Prabu Energi Tbk)	O	O	O	X	O	X
Jumlah		1	1	1	0	1	0

Sub Sektor Logam dan Mineral							
1	ANTM (Aneka Tambang Tbk)	O	O	O	X	O	X
Jumlah		1	1	1	0	1	0

Lampiran 2 Hasil Perhitungan Indeks Excel

No	Kode	Tahun	CV ΔI	CV ΔS	Indeks Eckel	Skor
1	AKPI	2016	0.11	0.25	0.4400	1
2	AMGF	2016	0.57	0.32	1.7813	0
3	AMIN	2016	1.3	6.28	0.2070	1
4	ARNA	2016	0.22	0.09	2.4444	0
5	ASII	2016	0.1	0.34	0.2941	1
6	AUTO	2016	0.13	0.03	4.3333	0
7	BATA	2016	1.08	0.47	2.2979	0
8	BELL	2016	0.6	0.47	1.2766	0
9	CINT	2016	0.22	0.11	2.0000	0
10	CPIN	2016	0.15	0.38	0.3947	1
11	DLTA	2016	0.09	0.05	1.8000	0
12	DPNS	2016	0.45	0.07	6.4286	0
13	DVLA	2016	0.69	0.03	23.0000	0
14	EKAD	2016	1.65	0.15	11.0000	0
15	FSAW	2016	0.3	0.14	2.1429	0
16	GGRM	2016	0.16	0.1	1.6000	0
17	HMSP	2016	0.42	0.02	21.0000	0
18	ICBP	2016	0.07	0.53	0.1321	1
19	IGAR	2016	1.21	0.82	1.4756	0
20	IMPC	2016	0.49	0.38	1.2895	0
21	INAI	2016	0.25	0.06	4.1667	0
22	INCI	2016	24.79	3311	0.0075	1
23	INDF	2016	10.4	0.08	130.0000	0
24	INTP	2016	0.18	1.26	0.1429	1
25	JECC	2016	1.17	0.09	13.0000	0
26	JPFA	2016	0.61	0.1	6.1000	0
27	KAEF	2016	0.28	0.09	3.1111	0
28	KBLI	2016	1.48	0.23	6.4348	0
29	KBLM	2016	0.02	0.26	0.0769	1
30	LION	2016	0.21	0.33	0.6364	1
31	LMSH	2016	4.23	0.59	7.1695	0
32	MLBI	2016	0.33	0.26	1.2692	0
33	ROTI	2016	0.39	0.25	1.5600	0
34	SCCO	2016	4.53	0.23	19.6957	0
35	SIDO	2016	0.14	0.29	0.4828	1
36	SMBR	2016	0.08	0.21	0.3810	1

37	SMGR	2016	1.75	0.55	3.1818	0
38	SMSM	2016	0.09	0.26	0.3462	1
39	TCID	2016	0.69	0.3	2.3000	0
40	TOTO	2016	2.23	3.82	0.5838	1
41	TRIS	2016	0.44	44.57	0.0099	1
42	TRST	2016	0.1	1.53	0.0654	1
43	TSPC	2016	1.12	0.16	7.0000	0
44	UNVR	2016	0.16	0.33	0.4848	1

No	Kode	Tahun	CV ΔI	CV ΔS	Indeks Eckel	Skor
1	AKPI	2017	0.43	0.28	1.5357	0
2	AMGF	2017	0.99	1.34	0.7388	1
3	AMIN	2017	0.41	6.67	0.0615	1
4	ARNA	2017	0.17	0.64	0.2656	1
5	ASII	2017	0.08	0.26	0.3077	1
6	AUTO	2017	0.09	0.17	0.5294	1
7	BATA	2017	0.51	0.36	1.4167	0
8	BELL	2017	0.17	1.19	0.1429	1
9	CINT	2017	0.9	0.51	1.7647	0
10	CPIN	2017	0.23	0.15	1.5333	0
11	DLTA	2017	0.16	0.32	0.5000	1
12	DPNS	2017	2.94	0.13	22.6154	0
13	DVLA	2017	0.09	0.01	9.0000	0
14	EKAD	2017	0.1	0.02	5.0000	0
15	FSAW	2017	0.43	0.03	14.3333	0
16	GGRM	2017	0.47	0.05	9.4000	0
17	HMSP	2017	0.36	0.12	3.0000	0
18	ICBP	2017	0.39	0.41	0.9512	1
19	IGAR	2017	0.48	0.64	0.7500	1
20	IMPC	2017	1.75	0.09	19.4444	0
21	INAI	2017	0.07	0.86	0.0814	1
22	INCI	2017	23.37	1253	0.0187	1
23	INDF	2017	0.45	0.85	0.5294	1
24	INTP	2017	0.29	0.69	0.4203	1
25	JECC	2017	0.9	0.23	3.9130	0
26	JPFA	2017	0.09	0.1	0.9000	1
27	KAEF	2017	0.1	0.21	0.4762	1
28	KBLI	2017	0.12	0.09	1.3333	0

29	KBLM	2017	0.48	0.49	0.9796	1
30	LION	2017	0.72	0.55	1.3091	0
31	LMSH	2017	6.79	0.68	9.9853	0
32	MLBI	2017	0.13	0.2	0.6500	1
33	ROTI	2017	0.67	0.38	1.7632	0
34	SCCO	2017	98.13	0.1	981.3000	0
35	SIDO	2017	0.09	0.31	0.2903	1
36	SMBR	2017	0.07	0.27	0.2593	1
37	SMGR	2017	0.69	0.11	6.2727	0
38	SMSM	2017	0.02	0.07	0.2857	1
39	TCID	2017	0.37	0.19	1.9474	0
40	TOTO	2017	1.46	2.44	0.5984	1
41	TRIS	2017	0.11	136.77	0.0008	1
42	TRST	2017	0.21	0.27	0.7778	1
43	TSPC	2017	0.72	0.1	7.2000	0
44	UNVR	2017	0.14	0.11	1.2727	0

No	Kode	Tahun	CV ΔI	CV ΔS	Indeks Eckel	Skor
1	AKPI	2018	0.69	0.53	1.3019	0
2	AMGF	2018	4.13	0.25	16.5200	0
3	AMIN	2018	0.04	13.63	0.0029	1
4	ARNA	2018	0.14	0.01	14.0000	0
5	ASII	2018	0.02	0.23	0.0870	1
6	AUTO	2018	0.16	0.16	1.0000	0
7	BATA	2018	0.56	0.83	0.6747	1
8	BELL	2018	0.78	0.71	1.0986	0
9	CINT	2018	0.67	0.39	1.7179	0
10	CPIN	2018	0.39	0.26	1.5000	0
11	DLTA	2018	0.06	0.26	0.2308	1
12	DPNS	2018	2.48	0.07	35.4286	0
13	DVLA	2018	0.56	0.01	56.0000	0
14	EKAD	2018	1.54	0.12	12.8333	0
15	FSAW	2018	0.13	0.18	0.7222	1
16	GGRM	2018	0.3	0.15	2.0000	0
17	HMSP	2018	0.05	0.09	0.5556	1
18	ICBP	2018	0.3	0.95	0.3158	1
19	IGAR	2018	1.03	0.17	6.0588	0
20	IMPC	2018	0.25	0.48	0.5208	1

21	INAI	2018	3.18	0.92	3.4565	0
22	INCI	2018	0.75	286	0.0026	1
23	INDF	2018	0.85	0.16	5.3125	0
24	INTP	2018	0.11	0.04	2.7500	0
25	JECC	2018	0.27	0.32	0.8438	1
26	JPFA	2018	0.32	0.15	2.1333	0
27	KAEF	2018	0.18	0.21	0.8571	1
28	KBLI	2018	1.35	0.33	4.0909	0
29	KBLM	2018	0.45	0.23	1.9565	0
30	LION	2018	0.5	0.21	2.3810	0
31	LMSH	2018	11.03	0.09	122.5556	0
32	MLBI	2018	0.46	0.06	7.6667	0
33	ROTI	2018	0.27	0.13	2.0769	0
34	SCCO	2018	102.67	0.12	855.5833	0
35	SIDO	2018	0.24	0.01	24.0000	0
36	SMBR	2018	0.07	0.49	0.1429	1
37	SMGR	2018	1.05	0.43	2.4419	0
38	SMSM	2018	0.12	0.19	0.6316	1
39	TCID	2018	0.31	0.5	0.6200	1
40	TOTO	2018	0.76	1.37	0.5547	1
41	TRIS	2018	0.55	92.19	0.0060	1
42	TRST	2018	0.32	1.25	0.2560	1
43	TSPC	2018	1.85	0.05	37.0000	0
44	UNVR	2018	0.31	0.22	1.4091	0

Keterangan

1 = Perusahaan Perata Laba

0 = Perusahaan Bukan Perata Laba

Lampiran 3 Hasil Perhitungan Dewan Komisaris Wanita

No	Kode	DKW		
		2016	2017	2018
1	AKPI	1	1	1
2	AMFG	0	0	0
3	AMIN	1	1	1
4	ARNA	0	0	0
5	ASII	0	0	0
6	AUTO	0	0	0
7	BATA	1	1	1
8	BELL	1	0	0
9	CINT	0	0	0
10	CPIN	0	0	0
11	DLTA	0	0	0
12	DVLA	0	0	1
13	EKAD	1	1	0
14	FASW	0	0	0
15	GGRM	1	1	1
16	HMSP	1	1	0
17	ICBP	0	0	0
18	IGAR	0	0	0
19	IMPC	0	0	0
20	INAI	0	0	1
21	INCI	1	1	0
22	INDF	0	0	0
23	INTP	0	0	0
24	JECC	0	0	1
25	JPFA	1	1	1

26	KAEF	1	1	0
27	KBLI	0	0	0
28	KBLM	0	0	0
29	LION	0	0	0
30	LMSH	0	0	0
31	MLBI	0	0	0
32	ROTI	0	0	0
33	SCCO	0	0	1
34	SIDO	1	1	0
35	SMBR	0	0	0
36	SMGR	0	0	0
37	SMSM	0	0	0
38	TCID	0	0	0
39	TOTO	0	0	0
40	TRIS	0	0	1
41	TRST	1	1	0
42	TSPC	0	0	1
43	UNVR	1	1	0
44	DPNS	0	0	0

Keterangan :

1 = Terdapat Dewan Komisaris Wanita

0 = Tidak terdapat Dewan Komisaris Wanita

Lampiran 4 Hasil Perhitungan Komite Audit

No	Kode	Komite Audit							
		2016	2017	2018					
1	AKPI	3	3	3	22	INDF	3	3	3
2	AMFG	3	3	3	23	INTP	3	3	3
3	AMIN	3	3	3	24	JECC	3	3	3
4	ARNA	4	4	3	25	JPFA	3	3	3
5	ASII	4	4	4	26	KAEF	3	3	4
6	AUTO	3	3	3	27	KBLI	4	4	3
7	BATA	3	3	3	28	KBLM	3	3	3
8	BELL	3	3	3	29	LION	3	3	3
9	CINT	3	3	3	30	LMSH	3	3	3
10	CPIN	5	5	3	31	MLBI	3	3	3
11	DLTA	3	3	3	32	ROTI	3	3	3
12	DVLA	3	3	3	33	SCCO	3	3	3
13	EKAD	3	3	3	34	SIDO	3	3	3
14	FASW	3	3	3	35	SMBR	3	3	3
15	GGRM	3	3	3	36	SMGR	3	3	4
16	HMSP	3	3	3	37	SMSM	4	4	3
17	ICBP	3	3	3	38	TCID	3	3	4
18	IGAR	3	3	3	39	TOTO	4	4	3
19	IMPC	3	3	3	40	TRIS	3	3	3
20	INAI	3	3	3	41	TRST	3	3	3
21	INCI	3	3	3	42	TSPC	3	3	3
					43	UNVR	3	3	3
					44	DPNS	3	3	3

Lampiran 5 Hasil Perhitungan Kebijakan Dividen

No.	Kode Perusahaan	Tahun	DPS	EPS	Dividen Payout Ratio (DPR)
1	AKPI	2016	0.720567647	77.04978971	0.01
2	AMFG	2016	80	60.01013825	1.33
3	AMIN	2016	78.33333333	29.86283615	2.62
4	ARNA	2016	0.056603406	12.44660765	0.00
5	ASII	2016	33.17396562	452.0848241	0.07
6	AUTO	2016	4.13425391	100.3003693	0.04
7	BATA	2016	5.62	32.48589462	0.17
8	BELL	2016	7.999347509	24.11502161	0.33
9	CINT	2016	8	20.61930986	0.39
10	CPIN	2016	28.96902061	135.7120381	0.21
11	DLTA	2016	120	317.8747158	0.38
12	DPNS	2016	5	30.22798464	0.17
13	DVLA	2016	34.87264821	135.78875	0.26
14	EKAD	2016	10	129.7782856	0.08
15	FASW	2016	24	313.9821148	0.08
16	GGRM	2016	2611.297404	3467.971319	0.75
17	HMSP	2016	89.00000134	109.7183631	0.81
18	ICBP	2016	132.4304736	311.3813794	0.43
19	IGAR	2016	10.82385003	71.28709011	0.15
20	IMPC	2016	2	26.03147425	0.08
21	INAI	2016	45	112.2253006	0.40
22	INCI	2016	9.998829352	55.17610175	0.18
23	INDF	2016	223.7605428	559.8462603	0.40
24	INTP	2016	414.9999579	1051.365227	0.39
25	JECC	2016	200	875.8145569	0.23
26	JPFA	2016	20.99842416	190.3162561	0.11
27	KAEF	2016	9.03526907	48.9011609	0.18
28	KBLI	2016	7	83.43379654	0.08
29	KBLM	2016	3	18.96877046	0.16
30	LION	2016	40	81.40844558	0.49
31	LMSH	2016	5	65.13348761	0.08
32	MLBI	2016	439	466.1267205	0.94
33	ROTI	2016	10.60853274	55.27230804	0.19
34	SCCO	2016	225	1656.712704	0.14
35	SIDO	2016	24.56686667	32.035	0.77
36	SMBR	2016	9.000000051	26.33655135	0.34

37	SMGR	2016	306.583218	764.5657138	0.40
38	SMSM	2016	55.60306417	87.2061649	0.64
39	TCID	2016	410	805.9993174	0.51
40	TOTO	2016	12	16.33377749	0.73
41	TRIS	2016	7.999348083	24.11502161	0.33
42	TRST	2016	5	12.03520902	0.42
43	TSPC	2016	1	2.424415717	0.41
44	UNVR	2016	799	837.5716907	0.95

No.	Kode Perusahaan	Tahun	DPS	EPS	Dividen Payout Ratio (DPR)
1	AKPI	2017	8.103283824	19.60877941	0.41
2	AMFG	2017	80	88.86866359	0.90
3	AMIN	2017	80	36.18784538	2.21
4	ARNA	2017	0.028940679	16.64306455	0.00
5	ASHI	2017	44.16608379	572.2076795	0.08
6	AUTO	2017	0.749211626	113.6538061	0.01
7	BATA	2017	24.67	41.27259692	0.60
8	BELL	2017	38.60862069	10.31100675	3.74
9	CINT	2017	5	29.64826109	0.17
10	CPIN	2017	56	150.2395414	0.37
11	DLTA	2017	180	349.4279307	0.52
12	DPNS	2017	6.38560928	19.16697519	0.33
13	DVLA	2017	99.6361875	144.8654402	0.69
14	EKAD	2017	16	109.0417741	0.15
15	FASW	2017	182	240.4741495	0.76
16	GGRM	2017	2623.944955	4030.66128	0.65
17	HMSP	2017	105.3787797	108.9300506	0.97
18	ICBP	2017	166.5955519	303.8244685	0.55
19	IGAR	2017	4	74.44594541	0.05
20	IMPC	2017	4	18.88972627	0.21
21	INAI	2017	27.5	61.00332153	0.45
22	INCI	2017	10	91.44210395	0.11
23	INDF	2017	311.4648246	585.9695995	0.53
24	INTP	2017	928.9999325	505.2162298	1.84
25	JECC	2017	600	551.2921296	1.09
26	JPFA	2017	54.31635385	97.08669872	0.56
27	KAEF	2017	6.63	59.7241479	0.11

28	KBLI	2017	10	89.58147997	0.11
29	KBLM	2017	5	39.28120504	0.13
30	LION	2017	40	17.8463223	2.24
31	LMSH	2017	10	135.0741026	0.07
32	MLBI	2017	511	627.4641671	0.81
33	ROTI	2017	11.23236528	21.88058907	0.51
34	SCCO	2017	300.4384183	1313.941112	0.23
35	SIDO	2017	25.7978	35.5866	0.72
36	SMBR	2017	6.571512984	14.90681282	0.44
37	SMGR	2017	307.5553587	344.4354759	0.89
38	SMSM	2017	54.73012037	96.44370581	0.57
39	TCID	2017	410	890.8805459	0.46
40	TOTO	2017	8	27.02866323	0.30
41	TRIS	2017	5.008995904	13.58054656	0.37
42	TRST	2017	5	13.60387526	0.37
43	TSPC	2017	1	2.477064909	0.40
44	UNVR	2017	870	918.0290957	0.95

No.	Kode Perusahaan	Tahun	DPS	EPS	Dividen Payout Ratio (DPR)
1	AKPI	2018	10.8	94.5	0.11
2	AMFG	2018	30.0	15.2	1.97
3	AMIN	2018	78.3	30.0	2.61
4	ARNA	2018	0.0	21.5	0.00
5	ASII	2018	62.0	676.1	0.09
6	AUTO	2018	8.8	141.3	0.06
7	BATA	2018	8.0	24.1	0.33
8	BELL	2018	0.3	16.6	0.02
9	CINT	2018	8.0	13.6	0.59
10	CPIN	2018	56	277.5634224	0.20
11	DLTA	2018	260.0029226	422.3193204	0.62
12	DPNS	2018	3.192845464	27.71879399	0.12
13	DVLA	2018	106.612708	179.1535429	0.60
14	EKAD	2018	18	105.9642771	0.17
15	FASW	2018	162	565.5773237	0.29
16	GGRM	2018	2606.944173	4050.265892	0.64
17	HMSP	2018	107.300003	116.39135	0.92
18	ICBP	2018	230.6546236	399.4870308	0.58

19	IGAR	2018	4.997110896	45.94963138	0.11
20	IMPC	2018	8	21.83178425	0.37
21	INAI	2018	30	63.86356651	0.47
22	INCI	2018	5.60309736	85.02741702	0.07
23	INDF	2018	396.8976906	565.1036427	0.70
24	INTP	2018	699.9999486	311.2917343	2.25
25	JECC	2018	200	584.8470833	0.34
26	JPFA	2018	102.8360778	192.1448472	0.54
27	KAEF	2018	17.66	72.34296164	0.24
28	KBLI	2018	80	58.80639816	1.36
29	KBLM	2018	10	36.31705056	0.28
30	LION	2018	15	28.22145877	0.53
31	LMSH	2018	10	30.07007698	0.33
32	MLBI	2018	534	581.1143806	0.92
33	ROTI	2018	5.821882128	20.56296626	0.28
34	SCCO	2018	350.4085933	1235.485611	0.28
35	SIDO	2018	43.6588	44.2566	0.99
36	SMBR	2018	3.693900032	7.665115854	0.48
37	SMGR	2018	139.4433214	520.2215007	0.27
38	SMSM	2018	57.16679181	110.0166187	0.52
39	TCID	2018	410	860.6570415	0.48
40	TOTO	2018	18	33.59426319	0.54
41	TRIS	2018	4.996850861	18.77176754	0.27
42	TRST	2018	5	22.50494982	0.22
43	TSPC	2018	0.8	2.401680648	0.33
44	UNVR	2018	915	1193.898427	0.77

Lampiran 6 Hasil Uji Deskriptive Statistic

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Perataan Laba	74	.00	3.46	1.0574	.85504
Kepemilikan Institusional	74	.29	1.00	.7288	.16450
Dewan Komisaris Wanita	74	.00	1.00	.2568	.43983
Komite Audit	74	3.00	4.00	3.0676	.25272
Kebijakan Dividen	74	.00	.97	.4020	.26510
Valid N (listwise)	74				

Lampiran 7 Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		74
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.78071233
Most Extreme Differences	Absolute	.108
	Positive	.108
	Negative	-.093
Kolmogorov-Smirnov Z		.926
Asymp. Sig. (2-tailed)		.358

Lampiran 8 Hasil Uji Multikolinieritas

Hasil Uji Multikolinieritas

Model		Collinearity Statistics		Asumsi Multikolinieritas
		Tolerance	VIF	
1	(Constant)			
	Kepemilikan Institusional	.889	1.125	Tidak terjadi Multikolinieritas
	Dewan Komisaris Wanita	.937	1.067	Tidak terjadi Multikolinieritas
	Komite Audit	.929	1.077	Tidak terjadi Multikolinieritas
	Kebijakan Dividen	.865	1.156	Tidak terjadi Multikolinieritas

Lampiran 9 Hasil Uji Autokorelasi

Hasil Uji Autokorelasi Durbin Watson

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.408(a)	.166	.118	.80302	2.044

Lampiran 10 Hasil Uji Heteroskedastisitas

Hasil Uji Heteroskedastisitas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	.539	.764		.706	.483
	Kepemilikan Institusional	-.336	.348	-.122	-.964	.338
	Dewan Komisaris Wanita	-.003	.127	-.003	-.026	.980
	Komite Audit	.111	.222	.062	.501	.618
	Kebijakan Dividen	-.009	.219	-.005	-.039	.969

Lampiran 11 Hasil Analisis Regresi Linier Berganda

Hasil Analisis Regresi Linier Berganda

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-3.707	1.330	
	Kepemilikan Institusional	.731	.606	.141
	Dewan Komisaris Wanita	.001	.221	.001
	Komite Audit	1.376	.386	.407
	Kebijakan Dividen	.029	.381	.009

Lampiran 12 Hasil Uji Simultan (F)

Hasil Uji Simultan (F)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.875	4	2.219	3.441	.013(a)
	Residual	44.494	69	.645		
	Total	53.370	73			

Lampiran 13 Hasil Uji Parsial (T)

Hasil Uji Parsial (T)

Model	t	Sig.	Collinearity Statistics	
			Tolerance	VIF
1 (Constant)	-2.787	.007		
Kepemilikan Institusional	1.206	.232	.889	1.125
Dewan Komisaris Wanita	.006	.995	.937	1.067
Komite Audit	3.564	.001	.929	1.077
Kebijakan Dividen	.077	.939	.865	1.156

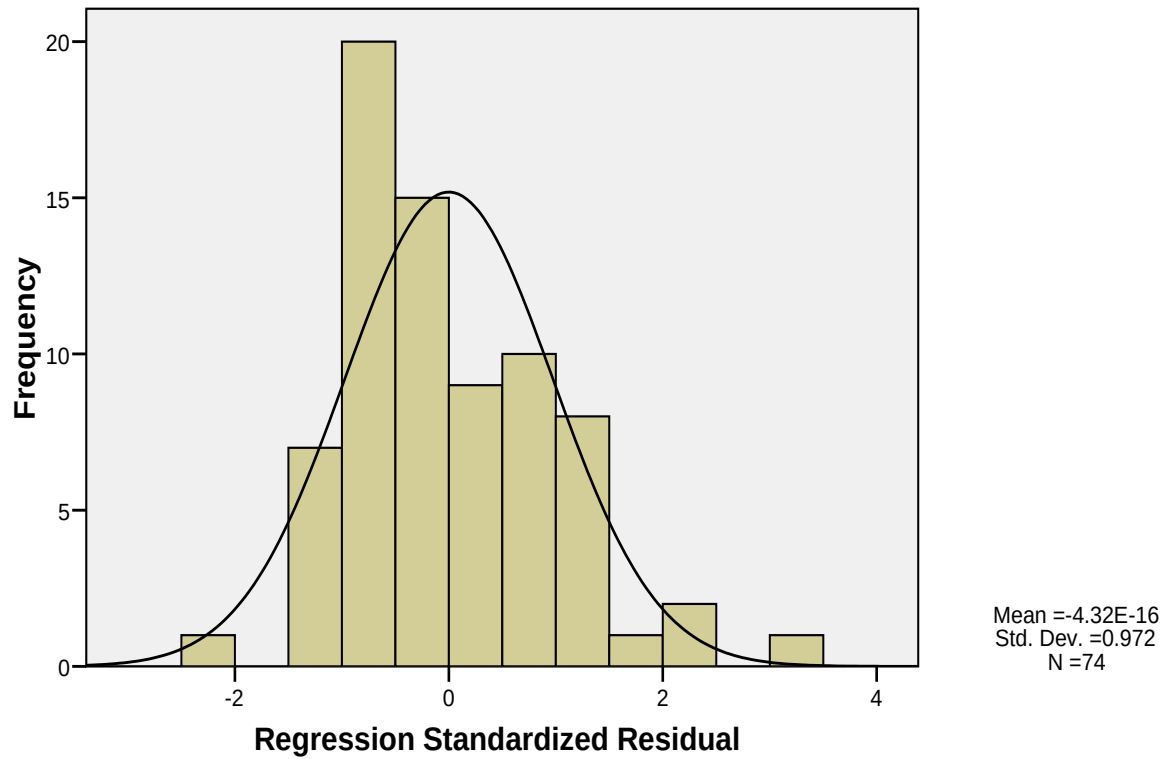
Lampiran 14 Hasil Uji Koefisien Determinasi (R^2)

Hasil Analisis Koefisien Determinasi (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.408(a)	.166	.118	.80302	2.044

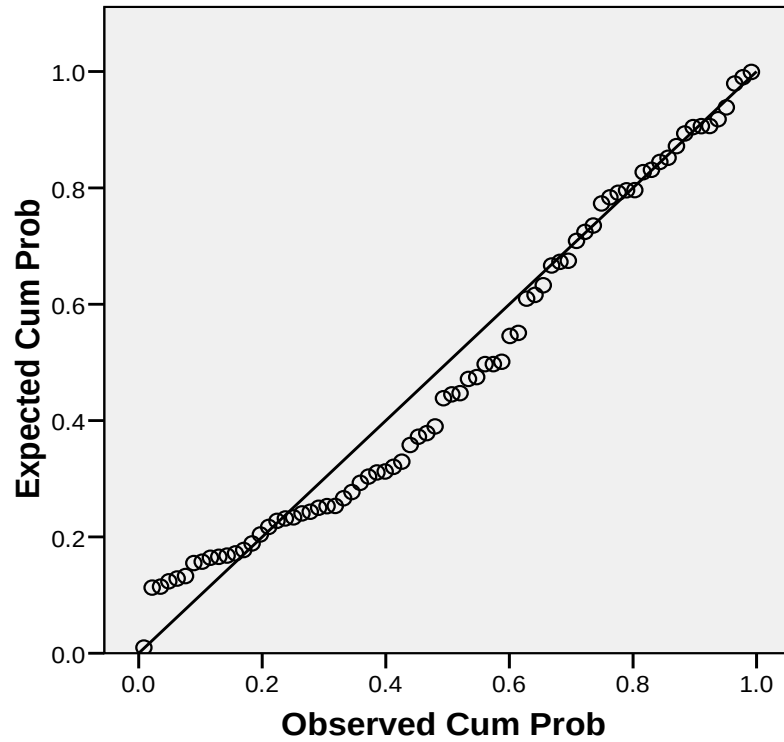
Histogram

Dependent Variable: Perataan Laba



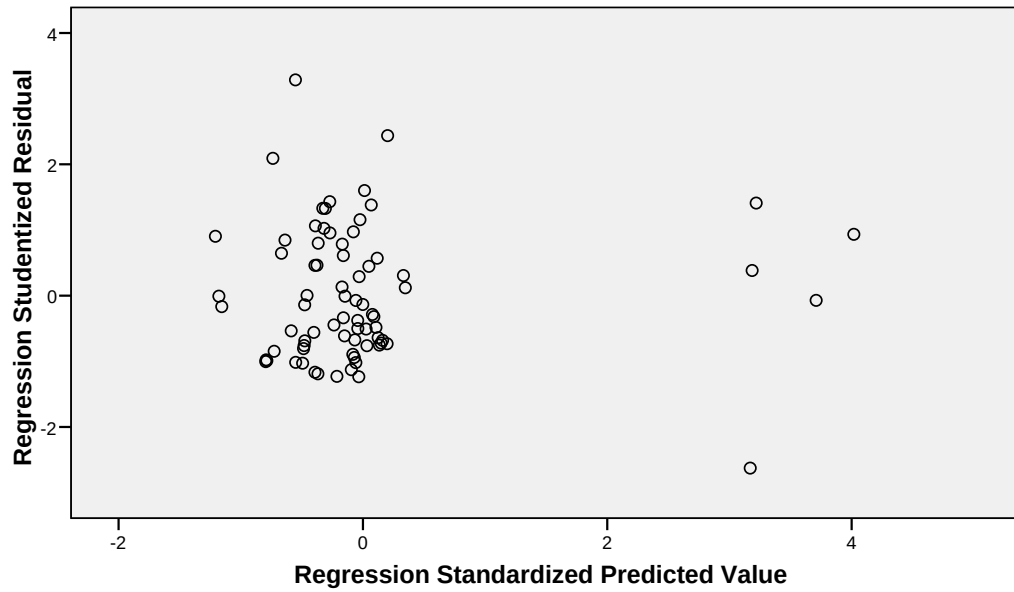
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Perataan Laba



Scatterplot

Dependent Variable: Perataan Laba



Lampiran 15 Berita Acara Ujian Sidang Skripsi



PRODI AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS MUHAMMADIYAH GRESIK



BERITA ACARA UJIAN SIDANG SKRIPSI **SEMESTER GENAP 2019 / 2020** Nomor : 235/II.3.UMG/Akun/E/2020

Pada hari ini **Senin**, Tanggal **27 Juli 2020**, pukul **12.30 - 14.00**. Telah dilaksanakan Ujian Sidang Skripsi
Pada Mahasiswa :

Nama Mahasiswa : **Novia**
NIM : **16 321 069**
Judul Skripsi : **Good Corporate Governance dan Kebijakan Dividen Terhadap Praktik Perataan Laba**

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

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

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

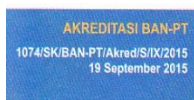
Lulus (Diterima / Diterima dengan Perbaikan) atau Mengulang atau Tidak Lulus*)

Mengetahui,
Ketua Program Studi,
Syariful, S.E., MM

Gresik, 27 Juli 2020,
Ketua Tim Penguji,

Suwandi, S.E., MA

Catatan :
*) Coret yang tidak perlu



The Power of Islamic Entrepreneurship
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