

## LAMPIRAN-LAMPIRAN

### Lampiran 1 Rekapitulasi Sampel Penelitian Populasi Perusahaan

No	Kode Emiten	Nama Perusahaan	Sub Sektor
1	AISA	PT. FKS Food Sejahtera Tbk.	Industri Makanan dan Minuman
2	ALTO	Tri Banyan Tirta Tbk.	Industri Makanan dan Minuman
3	CAMP	Campina Ice Ccream Industry Tbk.	Industri Makanan dan Minuman
4	CEKA	Wilmar Cahaya Indonesia Tbk.	Industri Makanan dan Minuman
5	CLEO	Sariguna Primatirta Tbk.	Industri Makanan dan Minuman
6	COCO	Wahana Interfood Nusantara Tbk.	Industri Makanan dan Minuman
7	DLTA	Delta Djakarta Tbk.	Industri Makanan dan Minuman
8	DMND	Diamond Food Indonesia Tbk.	Industri Makanan dan Minuman
9	FOOD	Sentra Food Indonesia Tbk.	Industri Makanan dan Minuman
10	GOOD	Garudafood Putra Putri Jaya Tbk.	Industri Makanan dan Minuman
11	HOKI	Buyung Poetra Sembada Tbk.	Industri Makanan dan Minuman
12	ICBP	Indofood CBP Sukses Makmur Tbk.	Industri Makanan dan Minuman
13	IKAN	Era Mandiri Cemerlang Tbk.	Industri Makanan dan Minuman
14	INDF	Indofood Sukses Makmur Tbk.	Industri Makanan dan Minuman
15	KEJU	Mulia Boga Raya Tbk.	Industri Makanan dan Minuman
16	MLBI	Multi Bintang Indonesia Tbk.	Industri Makanan dan Minuman
17	MYOR	Mayora Indah Tbk.	Industri Makanan dan Minuman
18	PANI	Pratama Abadi Nusa Industri Tbk.	Industri Makanan dan Minuman
19	PCAR	Prima Cakralawa Abadi Tbk.	Industri Makanan dan Minuman
20	PSDN	Prashida Aneka Niaga Tbk.	Industri Makanan dan Minuman
21	PSGO	Palma Serasih Tbk.	Industri Makanan dan Minuman
22	ROTI	Nippon Indosari Corporindo Tbk.	Industri Makanan dan Minuman
23	SKBM	Sekar Bumi Tbk.	Industri Makanan dan Minuman
24	SKLT	Sekar Laut Tbk.	Industri Makanan dan Minuman
25	STTP	Siantar Top Tbk.	Industri Makanan dan Minuman
26	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk.	Industri Makanan dan Minuman
27	GGRM	Gudang Garam Tbk.	Rokok
28	HMSP	Handjaya Mandala Sampoerna Tbk.	Rokok
29	ITIC	Indonesia Tobacco Tbk.	Rokok
30	RMBA	Bentoel International Investama Tbk.	Rokok
31	WIIM	Wismilak Inti Makmur Tbk.	Rokok
32	DVLA	Darya Variao Laboratoria Tbk.	Farmasi
33	INAF	Indofarma (Persero) Tbk.	Farmasi
34	KAEF	Kimia Farma (Persero) Tbk.	Farmasi
35	KLBF	Kalbe Farma Tbk.	Farmasi
36	MERK	Merck Indonesia Tbk.	Farmasi
37	PEHA	Pharos Tbk.	Farmasi
38	PYFA	Pyridam Farma Tbk.	Farmasi
39	SIDO	Sido Muncul Tbk.	Farmasi
40	TSPC	Pasific Tbk.	Farmasi
41	ADES	Akasha Wira International Tbk.	Kosmetik dan Barang Keperluan Rumah Tangga
42	KINO	Kino Indonesia Tbk.	Kosmetik dan Barang Keperluan Rumah Tangga
43	KPAS	Cottonindo Ariesta Tbk.	Kosmetik dan Barang Keperluan Rumah Tangga
44	MBTO	Martina Berto Tbk.	Kosmetik dan Barang Keperluan Rumah Tangga
45	MRAT	Mustika Ratu Tbk.	Kosmetik dan Barang Keperluan Rumah Tangga
46	TCID	Mandom Indonesia Tbk.	Kosmetik dan Barang Keperluan Rumah Tangga
47	UNVR	Unilever Indonesia Tbk.	Kosmetik dan Barang Keperluan Rumah Tangga
48	CINT	Chitose International Tbk.	Peralatan Rumah Tangga
49	KICI	Kedaung Indah Can Tbk.	Peralatan Rumah Tangga
50	LMPI	Langgeng Makmur Industri Tbk.	Peralatan Rumah Tangga
51	WOOD	Integra Indocabinet Tbk.	Peralatan Rumah Tangga
52	HRTA	Hartadinata Abadi Tbk.	Lain-Lain

## Lampiran 2 Kertas Kerja Identifikasi Sampel (*Purpose Sampling*)

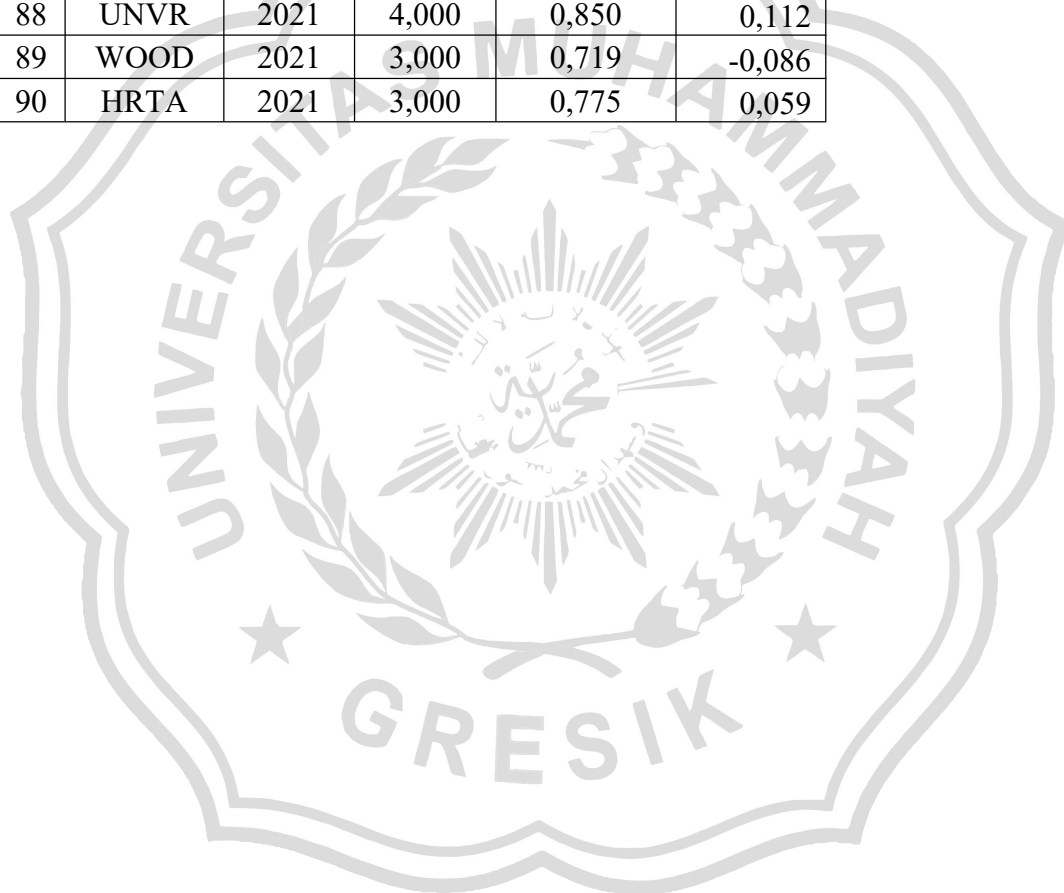
No	Kode Emiten	Nama Perusahaan	Perusahaan terdaftar di BEI berturut-turut			Menerbitkan LK berturut-turut			LK Rupiah			LK mencakup variabel penelitian			LK memperoleh laba			Hasil
			2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	2019	2020	2021	
1	AISA	PT. FKS Food Sejahtera Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
2	ALTO	Tri Banyan Tirta Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	Tidak Lolos
3	CAMP	Campina Ice Cream Industry Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
4	CEKA	Wilmar Cahaya Indonesia Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
5	CLEO	Sariguna Primatirta Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
6	COCO	Wahana Interfood Nusantara Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
7	DLTA	Delta Djakarta Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
8	DMND	Diamond Food Indonesia Tbk.	✓	✓	✓	✓	✓	X	✓	✓	✓	X	X	X	X	X	X	Tidak Lolos
9	FOOD	Sentra Food Indonesia Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	Tidak Lolos
10	GOOD	Garudafood Putra Putri Jaya Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
11	HOKI	Buyung Poetra Sembada Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
12	ICBP	Indofood CBP Sukses Makmur Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
13	IKAN	Era Mandiri Cemerlang Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	✓	Tidak Lolos
14	INDF	Indofood Sukses Makmur Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
15	KEJU	Mula Boga Raya Tbk.	✓	✓	✓	✓	X	X	✓	✓	✓	X	X	X	X	X	X	Tidak Lolos
16	MLBI	Muli Bintang Indonesia Tbk.	✓	✓	✓	✓	X	X	✓	✓	✓	X	X	X	X	X	X	Tidak Lolos
17	MYOR	Mayora Indah Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
18	PANI	Pratama Abadi Nusa Industri Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	✓	✓	Tidak Lolos
19	PCAR	Prima Cakralawa Abadi Tbk.	✓	✓	✓	✓	X	X	✓	✓	✓	X	X	X	X	X	X	Tidak Lolos
20	PSDN	Prashida Aneka Niaga Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	Tidak Lolos
21	PSGO	Palma Serasih Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	✓	✓	Tidak Lolos
22	ROTI	Nippon Indosari Corporindo Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
23	SKBM	Sekar Bumi Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
24	SKLT	Sekar Laut Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
25	STTP	Siantar Top Tbk.	✓	✓	✓	✓	✓	X	✓	✓	✓	X	X	X	X	X	X	Tidak Lolos
26	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
27	GGRM	Gudang Garam Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
28	HMSF	Handjaya Mandala Sampoerna Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
29	ITIC	Indonesia Tobacco Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	✓	✓	Tidak Lolos
30	RMBA	Bentol International Investama Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	✓	Tidak Lolos
31	WIIM	Wisimik Inti Makmur Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	Tidak Lolos
32	DVLA	Darya Variao Laboratoria Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
33	INAF	Indofarma (Persero) Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	Tidak Lolos
34	KAEF	Kimia Farma (Persero) Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
35	KLBF	Kabe Farma Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
36	MERK	Merek Indonesia Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
37	PEHA	Phapros Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
38	PYFA	Pyridam Farma Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
39	SIDO	Sido Muncul Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
40	TSPC	Pasific Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
41	ADES	Akasha Wira International Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
42	KINO	Kino Indonesia Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
43	KPAS	Cottonindo Ariesta Tbk.	✓	✓	✓	✓	X	X	✓	✓	✓	X	X	X	X	X	X	Tidak Lolos
44	MBTO	Martina Berto Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	Tidak Lolos
45	MRAT	Mustika Ratu Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	✓	Tidak Lolos
46	TCID	Mandom Indonesia Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	Tidak Lolos
47	UNVR	Unilever Indonesia Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
48	CINT	Chitose International Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	Tidak Lolos
49	KICI	Kedaung Indah Can Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	Tidak Lolos
50	LMPI	Langgeng Makmur Industri Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	X	X	X	Tidak Lolos
51	WOOD	Integra Indocabinet Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos
52	HRTA	Hartadinata Abadi Tbk.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Lolos

### Lampiran 3 Hasil Perhitungan Variabel

No	EMITEN	Tahun	Komite Audit	Kepemilikan Institusional	Integritas Laporan Keuangan
			X1	X2	Y
1	AISA	2019	3,000	0,385	-0,601
2	CAMP	2019	3,000	0,000	0,086
3	CEKA	2019	3,000	0,920	0,171
4	CLEO	2019	3,000	0,813	0,054
5	COCO	2019	3,000	0,607	-0,070
6	DLTA	2019	3,000	0,846	-0,030
7	GOOD	2019	3,000	0,393	0,008
8	HOKI	2019	3,000	0,661	0,002
9	ICBP	2019	3,000	0,805	0,053
10	INDF	2019	3,000	0,501	0,077
11	MYOR	2019	3,000	0,591	0,066
12	ROTI	2019	3,000	0,731	-0,052
13	SKBM	2019	3,000	0,828	-0,045
14	SKLT	2019	3,000	0,934	0,013
15	ULTJ	2019	3,000	0,360	0,009
16	GGRM	2019	3,000	0,755	0,004
17	HMSP	2019	3,000	0,925	0,067
18	DVLA	2019	3,000	0,921	0,028
19	KAEF	2019	4,000	0,946	-0,361
20	KLBF	2019	3,000	0,570	-0,002
21	MERK	2019	3,000	1,000	-0,321
22	PEHA	2019	3,000	0,568	-0,476
23	PYFA	2019	4,000	0,538	0,043
24	SIDO	2019	3,000	0,810	0,008
25	TSPC	2019	3,000	0,804	0,035
26	ADES	2019	3,000	0,915	0,122
27	KINO	2019	3,000	0,695	-0,106
28	UNVR	2019	3,000	0,850	0,062
29	WOOD	2019	3,000	0,793	-0,113
30	HRTA	2019	3,000	1,234	-0,162
31	AISA	2020	3,000	0,654	-0,628
32	CAMP	2020	3,000	0,000	0,146
33	CEKA	2020	3,000	0,870	-0,007
34	CLEO	2020	3,000	0,813	0,072

35	COCO	2020	3,000	0,531	-0,134
36	DLTA	2020	3,000	0,846	0,101
37	GOOD	2020	3,000	0,384	0,094
38	HOKI	2020	3,000	0,650	0,044
39	ICBP	2020	3,000	0,805	0,019
40	INDF	2020	3,000	0,501	0,031
41	MYOR	2020	3,000	0,591	0,054
42	ROTI	2020	3,000	0,828	0,071
43	SKBM	2020	3,000	0,828	0,008
44	SKLT	2020	3,000	0,934	0,074
45	ULTJ	2020	3,000	0,214	0,012
46	GGRM	2020	3,000	0,755	0,126
47	HMSF	2020	3,000	0,925	0,068
48	DVLA	2020	3,000	0,921	-0,028
49	KAEF	2020	4,000	0,945	0,062
50	KLBF	2020	3,000	0,571	0,063
51	MERK	2020	3,000	1,000	0,000
52	PEHA	2020	3,000	0,568	0,110
53	PYFA	2020	3,000	0,734	-0,092
54	SIDO	2020	3,000	0,810	0,026
55	TSPC	2020	3,000	0,816	0,016
56	ADES	2020	3,000	0,915	0,099
57	KINO	2020	3,000	0,700	-0,035
58	UNVR	2020	3,000	0,850	0,058
59	WOOD	2020	3,000	0,719	-0,037
60	HRTA	2020	3,000	0,775	0,168
61	AISA	2021	3,000	0,568	-0,053
62	CAMP	2021	3,000	0,002	0,099
63	CEKA	2021	3,000	0,920	-0,164
64	CLEO	2021	3,000	0,813	0,092
65	COCO	2021	3,000	0,426	-0,093
66	DLTA	2021	3,000	0,846	0,113
67	GOOD	2021	3,000	0,386	0,032
68	HOKI	2021	3,000	0,650	0,001
69	ICBP	2021	3,000	0,805	0,001
70	INDF	2021	3,000	0,501	0,019
71	MYOR	2021	3,000	0,591	-0,008
72	ROTI	2021	3,000	0,833	0,086
73	SKBM	2021	3,000	0,671	-0,037
74	SKLT	2021	3,000	0,761	0,049
75	ULTJ	2021	3,000	0,214	0,019

76	GGRM	2021	3,000	0,755	-0,003
77	HMSF	2021	3,000	0,925	0,060
78	DVLA	2021	3,000	0,921	0,138
79	KAEF	2021	4,000	0,945	-0,013
80	KLBF	2021	3,000	0,579	-0,016
81	MERK	2021	3,000	1,000	0,037
82	PEHA	2021	3,000	0,568	0,097
83	PYFA	2021	3,000	0,738	0,042
84	SIDO	2021	3,000	0,816	-0,015
85	TSPC	2021	3,000	0,821	-0,020
86	ADES	2021	3,000	0,915	0,033
87	KINO	2021	3,000	0,700	0,092
88	UNVR	2021	4,000	0,850	0,112
89	WOOD	2021	3,000	0,719	-0,086
90	HRTA	2021	3,000	0,775	0,059



**Lampiran 4 Kertas Kerja Perhitungan Variabel Integritas Laporan Keuangan Tahun 2019-2021**

No	Kode Emiten	Tahun	Laba Setelah Pajak	Arus Kas Operasi	Total Asset	Tingkat
			NIit	CFOit		Konsevatisme
						Kait
1	AISA	2019	Rp 1.134.776.000.000	Rp 12.183.000.000	Rp 1.868.966.000.000	- 0,60
2	CAMP	2019	Rp 76.758.829.457	Rp 167.996.407.942	Rp 1.057.529.235.985	0,09
3	CEKA	2019	Rp 215.459.200.242	Rp 453.147.999.966	Rp 1.393.079.542.074	0,17
4	CLEO	2019	Rp 130.756.461.708	Rp 198.145.077.505	Rp 1.245.144.303.719	0,05
5	COCO	2019	Rp 7.957.208.221	-Rp 9.593.332.513	Rp 250.442.587.742	- 0,07
6	DLTA	2019	Rp 317.815.177.000	Rp 274.364.533.000	Rp 1.425.983.722.000	- 0,03
7	GOOD	2019	Rp 435.766.359.480	Rp 474.666.272.987	Rp 5.063.067.672.414	0,01
8	HOKI	2019	Rp 103.723.133.972	Rp 105.224.199.992	Rp 848.676.035.300	0,00
9	ICBP	2019	Rp 5.360.029.000.000	Rp 7.398.161.000.000	Rp 38.709.314.000.000	0,05
10	INDF	2019	Rp 5.902.729.000.000	Rp 13.344.494.000.000	Rp 96.198.559.000.000	0,08
11	MYOR	2019	Rp 2.039.404.206.764	Rp 3.303.864.262.122	Rp 19.037.918.806.473	0,07
12	ROTI	2019	Rp 236.518.557.420	Rp 479.788.528.325	Rp 4.682.083.844.951	0,05
13	SKBM	2019	Rp 957.169.058	-Rp 80.895.531.759	Rp 1.820.383.352.811	- 0,04
14	SKLT	2019	Rp 44.943.627.900	Rp 55.384.490.789	Rp 790.845.543.826	0,01
15	ULTJ	2019	Rp 1.035.865.000.000	Rp 1.096.817.000.000	Rp 6.608.422.000.000	0,01
16	GGRM	2019	Rp 10.880.704.000.000	Rp 11.174.403.000.000	Rp 78.647.274.000.000	0,00
17	HMSP	2019	Rp 13.721.513.000.000	Rp 17.145.967.000.000	Rp 50.902.806.000.000	0,07
18	DVLA	2019	Rp 221.783.249.000	Rp 272.538.844.000	Rp 1.829.960.714.000	0,03
19	KAEF	2019	Rp 4.780.373.522.000	-Rp 1.853.834.642.000	Rp 18.352.877.132.000	- 0,36
20	KLBF	2019	Rp 2.537.601.823.645	Rp 2.502.968.822.391	Rp 20.264.726.862.584	- 0,00
21	MERK	2019	Rp 78.256.797	-Rp 210.843.887	Rp 901.060.986	- 0,32
22	PEHA	2019	Rp 102.310.124.000	Rp 2.481.803.000	Rp 209.671.918.000	- 0,48
23	PYFA	2019	Rp 9.342.718.039	Rp 17.451.514.046	Rp 190.786.208.250	0,04
24	SIDO	2019	Rp 807.689.000.000	Rp 836.914.000.000	Rp 3.536.898.000.000	0,01
25	TSPC	2019	Rp 595.154.912.874	Rp 889.775.270.261	Rp 8.372.769.580.743	0,04
26	ADES	2019	Rp 83.885.000.000	Rp 184.178.000.000	Rp 822.375.000.000	0,12
27	KINO	2019	Rp 515.603.339.649	Rp 17.379.083.127	Rp 4.695.764.958.883	- 0,11
28	UNVR	2019	Rp 7.392.837.000.000	Rp 8.669.069.000.000	Rp 20.649.371.000.000	0,06
29	WOOD	2019	Rp 218.064.313.042	-Rp 406.185.848.934	Rp 5.515.384.761.490	- 0,11
30	HRTA	2019	Rp 149.990.636.633	-Rp 224.887.295.509	Rp 2.311.190.054.987	- 0,16
31	AISA	2020	Rp 1.204.972.000.000	-Rp 58.485.000.000	Rp 2.011.557.000.000	- 0,63
32	CAMP	2020	Rp 44.045.828.312	Rp 202.642.422.392	Rp 1.086.873.666.641	0,15
33	CEKA	2020	Rp 181.812.593.992	Rp 171.295.450.196	Rp 1.566.673.828.068	- 0,01
34	CLEO	2020	Rp 132.772.234.495	Rp 226.926.314.731	Rp 1.310.940.121.622	0,07
35	COCO	2020	Rp 2.738.128.648	-Rp 32.596.846.639	Rp 263.754.414.443	- 0,13
36	DLTA	2020	Rp 123.465.762.000	Rp 246.905.899.000	Rp 1.225.580.913.000	0,10
37	GOOD	2020	Rp 245.103.761.907	Rp 873.840.286.375	Rp 6.670.943.518.686	0,09
38	HOKI	2020	Rp 38.038.419.405	Rp 78.181.287.748	Rp 906.924.214.166	0,04
39	ICBP	2020	Rp 7.418.574.000.000	Rp 9.336.780.000.000	Rp 103.588.325.000.000	0,02
40	INDF	2020	Rp 8.752.066.000.000	Rp 13.855.497.000.000	Rp 163.136.516.000.000	0,03
41	MYOR	2020	Rp 2.098.168.514.645	Rp 3.175.832.449.186	Rp 19.777.600.514.550	0,05
42	ROTI	2020	Rp 168.610.282.478	Rp 486.591.578.118	Rp 4.452.166.671.985	0,07
43	SKBM	2020	Rp 5.415.741.808	Rp 19.707.485.134	Rp 1.768.660.546.754	0,01
44	SKLT	2020	Rp 42.520.246.722	Rp 99.975.050.847	Rp 773.863.042.440	0,07
45	ULTJ	2020	Rp 1.109.666.000.000	Rp 1.217.063.000.000	Rp 8.754.116.000.000	0,01
46	GGRM	2020	Rp 7.647.729.000.000	Rp 17.477.714.000.000	Rp 78.191.409.000.000	0,13
47	HMSP	2020	Rp 8.581.378.000.000	Rp 11.953.039.000.000	Rp 49.674.030.000.000	0,07
48	DVLA	2020	Rp 162.072.984.000	Rp 106.583.179.000	Rp 1.986.711.872.000	- 0,03
49	KAEF	2020	-Rp 65.354.455.000	Rp 1.018.975.185.000	Rp 17.562.816.674.000	0,06
50	KLBF	2020	Rp 2.799.622.515.814	Rp 4.221.549.815.090	Rp 22.564.300.317.374	0,06

No	Kode Emiten	Tahun	Lab a Setelah Pajak	Arus Kas Operasi	Total Asset	Tingkat Konsevatisme Perusahaan
			Nlit	CFOit		Kait
51	MERK	2020	Rp 71.902.263	Rp 71.983.458	Rp 929.901.046	0,00
52	PEHA	2020	Rp 48.665.150.000	Rp 259.484.560.000	Rp 1.915.989.375.000	0,11
53	PYFA	2020	Rp 22.104.364.267	Rp 1.112.220.080	Rp 228.575.380.866	0,09
54	SIDO	2020	Rp 934.016.000.000	Rp 1.035.754.000.000	Rp 3.849.516.000.000	0,03
55	TSPC	2020	Rp 834.369.751.682	Rp 982.698.939.026	Rp 9.104.657.533.366	0,02
56	ADES	2020	Rp 135.789.000.000	Rp 230.679.000.000	Rp 958.791.000.000	0,10
57	KINO	2020	Rp 113.665.219.638	-Rp 71.182.500.389	Rp 5.255.359.155.031	0,04
58	UNVR	2020	Rp 7.163.536.000.000	Rp 8.363.993.000.000	Rp 20.534.632.000.000	0,06
59	WOOD	2020	Rp 314.366.052.372	Rp 95.687.138.290	Rp 5.856.758.922.140	0,04
60	HRTA	2020	Rp 170.627.526.012	Rp 646.779.056.291	Rp 2.830.686.417.461	0,17
61	AISA	2021	Rp 8.771.000.000	-Rp 84.864.000.000	Rp 1.761.634.000.000	0,05
62	CAMP	2021	Rp 100.066.615.090	Rp 213.482.549.779	Rp 1.147.260.611.703	0,10
63	CEKA	2021	Rp 187.066.990.085	-Rp 91.481.686.113	Rp 1.697.387.196.209	0,16
64	CLEO	2021	Rp 180.711.667.020	Rp 304.980.204.013	Rp 1.348.181.576.913	0,09
65	COCO	2021	Rp 8.532.631.708	-Rp 26.118.359.500	Rp 370.684.311.428	0,09
66	DLTA	2021	Rp 187.992.998.000	Rp 335.398.629.000	Rp 1.308.722.065.000	0,11
67	GOOD	2021	Rp 492.637.672.186	Rp 709.767.241.234	Rp 6.766.602.280.143	0,03
68	HOKI	2021	Rp 12.533.087.704	Rp 13.949.428.441	Rp 989.119.315.334	0,00
69	ICBP	2021	Rp 7.900.282.000.000	Rp 7.989.039.000.000	Rp 118.066.628.000.000	0,00
70	INDF	2021	Rp 11.203.585.000.000	Rp 14.692.641.000.000	Rp 179.356.193.000.000	0,02
71	MYOR	2021	Rp 1.211.052.647.953	Rp 1.041.955.003.348	Rp 19.917.663.266.628	0,01
72	ROTI	2021	Rp 281.340.682.456	Rp 643.601.152.274	Rp 4.191.284.422.677	0,09
73	SKBM	2021	Rp 29.707.421.605	-Rp 44.012.427.508	Rp 1.970.428.120.056	0,04
74	SKLT	2021	Rp 84.524.160.228	Rp 127.778.774.118	Rp 889.125.250.792	0,05
75	ULTJ	2021	Rp 1.276.793.000.000	Rp 1.414.447.000.000	Rp 7.406.856.000.000	0,02
76	GGRM	2021	Rp 5.605.321.000.000	Rp 5.325.167.000.000	Rp 89.964.369.000.000	0,00
77	HMSP	2021	Rp 7.137.097.000.000	Rp 10.302.406.000.000	Rp 53.090.428.000.000	0,06
78	DVLA	2021	Rp 146.725.628.000	Rp 435.333.430.000	Rp 2.085.904.980.000	0,14
79	KAEF	2021	-Rp 1.208.269.000	-Rp 223.924.978.000	Rp 17.760.195.040.000	0,01
80	KLBF	2021	Rp 3.232.007.683.281	Rp 2.825.946.276.086	Rp 25.666.635.156.271	0,02
81	MERK	2021	Rp 131.660.834	Rp 169.814.591	Rp 1.026.266.866	0,04
82	PEHA	2021	Rp 11.296.951.000	Rp 189.923.155.000	Rp 1.838.539.299.000	0,10
83	PYFA	2021	Rp 5.478.952.440	Rp 39.586.425.851	Rp 806.221.575.272	0,04
84	SIDO	2021	Rp 1.260.898.000.000	Rp 1.199.317.000.000	Rp 4.068.970.000.000	0,02
85	TSPC	2021	Rp 877.817.637.643	Rp 689.652.508.330	Rp 9.644.326.662.784	0,02
86	ADES	2021	Rp 265.758.000.000	Rp 308.296.000.000	Rp 1.304.108.000.000	0,03
87	KINO	2021	Rp 100.649.538.230	Rp 591.719.438.701	Rp 5.346.800.159.052	0,09
88	UNVR	2021	Rp 5.758.148.000.000	Rp 7.902.091.000.000	Rp 19.068.532.000.000	0,11
89	WOOD	2021	Rp 535.295.612.635	-Rp 51.752.783.777	Rp 6.801.034.778.630	0,09
90	HRTA	2021	Rp 194.861.275.301	Rp 398.559.548.486	Rp 3.478.074.220.547	0,06

**Lampiran 5 Kertas Kerja Perhitungan Variabel Komite Audit Tahun 2019-2021**

<b>No</b>	<b>Kode Emiten</b>	<b>Tahun</b>	<b>Jumlah Komite Audit</b>
1	AISA	2019	3
2	CAMP	2019	3
3	CEKA	2019	3
4	CLEO	2019	3
5	COCO	2019	3
6	DLTA	2019	3
7	GOOD	2019	3
8	HOKI	2019	3
9	ICBP	2019	3
10	INDF	2019	3
11	MYOR	2019	3
12	ROTI	2019	3
13	SKBM	2019	3
14	SKLT	2019	3
15	ULTJ	2019	3
16	GGRM	2019	3
17	HMSP	2019	3
18	DVLA	2019	3
19	KAEF	2019	4
20	KLBF	2019	3
21	MERK	2019	3
22	PEHA	2019	3
23	PYFA	2019	4
24	SIDO	2019	3
25	TSPC	2019	3
26	ADES	2019	3
27	KINO	2019	3
28	UNVR	2019	3
29	WOOD	2019	3
30	HRTA	2019	3
31	AISA	2020	3
32	CAMP	2020	3
33	CEKA	2020	3
34	CLEO	2020	3
35	COCO	2020	3
36	DLTA	2020	3
37	GOOD	2020	3
38	HOKI	2020	3
39	ICBP	2020	3
40	INDF	2020	3
41	MYOR	2020	3
42	ROTI	2020	3
43	SKBM	2020	3
44	SKLT	2020	3
45	ULTJ	2020	3



No	Kode Emiten	Tahun	Jumlah Komite Audit
46	GGRM	2020	3
47	HMSP	2020	3
48	DVLA	2020	3
49	KAEF	2020	4
50	KLBF	2020	3
51	MERK	2020	3
52	PEHA	2020	3
53	PYFA	2020	3
54	SIDO	2020	3
55	TSPC	2020	3
56	ADES	2020	3
57	KINO	2020	3
58	UNVR	2020	3
59	WOOD	2020	3
60	HRTA	2020	3
61	AISA	2021	3
62	CAMP	2021	3
63	CEKA	2021	3
64	CLEO	2021	3
65	COCO	2021	3
66	DLTA	2021	3
67	GOOD	2021	3
68	HOKI	2021	3
69	ICBP	2021	3
70	INDF	2021	3
71	MYOR	2021	3
72	ROTI	2021	3
73	SKBM	2021	3
74	SKLT	2021	3
75	ULTJ	2021	3
76	GGRM	2021	3
77	HMSP	2021	3
78	DVLA	2021	3
79	KAEF	2021	4
80	KLBF	2021	3
81	MERK	2021	3
82	PEHA	2021	3
83	PYFA	2021	3
84	SIDO	2021	3
85	TSPC	2021	3
86	ADES	2021	3
87	KINO	2021	3
88	UNVR	2021	4
89	WOOD	2021	3
90	HRTA	2021	3

**Lampiran 6 Kertas Kerja Perhitungan Variabel Kepemilikan Institusional Tahun 2019-2021**

No	Kode Emiten	Tahun	Jumlah Modal Saham Institusional	Jumlah Modal Saham yang Beredar	Kepemilikan Institusional
1	AISA	2019	1.240.605.712	3.218.600.000	0,39
2	CAMP	2019	646.050	5.885.000.000	0,00
3	CEKA	2019	547.471.000	595.000.000	0,92
4	CLEO	2019	9.750.000.000	12.000.000.000	0,81
5	COCO	2019	340.000.000	560.242.105	0,61
6	DLTA	2019	677.261.850	800.659.050	0,85
7	GOOD	2019	2.899.148.390	7.379.580.291	0,39
8	HOKI	2019	1.571.428.570	2.378.405.500	0,66
9	ICBP	2019	9.391.678.000	11.661.908.000	0,81
10	INDF	2019	4.396.103.450	8.780.426.500	0,50
11	MYOR	2019	13.207.471.425	22.358.699.725	0,59
12	ROTI	2019	4.523.028.207	6.186.488.888	0,73
13	SKBM	2019	1.429.025.322	1.726.003.217	0,83
14	SKLT	2019	580.615.000	621.666.450	0,93
15	ULTJ	2019	4.158.338.260	11.553.528.000	0,36
16	GGRM	2019	1.453.589.500	1.924.088.000	0,76
17	HMSP	2019	107.594.221.125	116.318.076.900	0,92
18	DVLA	2019	1.031.800.912	1.120.000.000	0,92
19	KAEF	2019	5.252.322.600	5.554.000.000	0,95
20	KLBF	2019	26.702.830.685	46.875.122.110	0,57
21	MERK	2019	448.000.000	448.000.000	1,00
22	PEHA	2019	476.901.860	840.000.000	0,57
23	PYFA	2019	288.119.974	535.080.000	0,54
24	SIDO	2019	12.150.000.000	15.000.000.000	0,81
25	TSPC	2019	3.619.823.418	4.500.000.000	0,80
26	ADES	2019	539.896.713	589.896.800	0,92
27	KINO	2019	992.857.100	1.428.571.500	0,69
28	UNVR	2019	6.484.877.500	7.630.000.000	0,85
29	WOOD	2019	5.000.000.000	6.306.250.000	0,79
30	HRTA	2019	5.683.942.000	4.605.262.400	1,23
31	AISA	2020	6.093.200.000	9.311.800.000	0,65
32	CAMP	2020	2.851.900	5.885.000.000	0,00
33	CEKA	2020	517.771.000	595.000.000	0,87
34	CLEO	2020	9.750.000.000	12.000.000.000	0,81
35	COCO	2020	297.602.173	560.284.938	0,53
36	DLTA	2020	677.261.850	800.659.050	0,85
37	GOOD	2020	2.834.440.690	7.379.580.291	0,38
38	HOKI	2020	1.571.428.570	2.419.438.170	0,65
39	ICBP	2020	9.391.678.000	11.661.908.000	0,81
40	INDF	2020	4.396.103.450	8.780.426.500	0,50
41	MYOR	2020	13.207.471.425	22.358.699.725	0,59
42	ROTI	2020	5.122.874.922	6.186.488.888	0,83
43	SKBM	2020	1.429.025.322	1.726.003.217	0,83
44	SKLT	2020	580.615.000	621.666.450	0,93
45	ULTJ	2020	2.472.304.260	11.553.528.000	0,21

No	Kode Emiten	Tahun	Jumlah Modal Saham Institusional	Jumlah Modal Saham yang Beredar	Kepemilikan Institusional
46	GGRM	2020	1.453.589.500	1.924.088.000	0,76
47	HMSP	2020	107.594.221.125	116.318.076.900	0,92
48	DVLA	2020	1.031.800.912	1.120.000.000	0,92
49	KAEF	2020	5.246.982.200	5.554.000.000	0,94
50	KLBF	2020	26.751.692.485	46.875.122.110	0,57
51	MERK	2020	448.000.000	448.000.000	1,00
52	PEHA	2020	476.901.860	840.000.000	0,57
53	PYFA	2020	392.947.014	535.080.000	0,73
54	SIDO	2020	24.300.000.000	30.000.000.000	0,81
55	TSPC	2020	3.674.161.618	4.500.000.000	0,82
56	ADES	2020	539.896.713	589.896.800	0,92
57	KINO	2020	1.000.000.100	1.428.571.500	0,70
58	UNVR	2020	32.424.387.500	38.150.000.000	0,85
59	WOOD	2020	4.532.469.620	6.306.250.000	0,72
60	HRTA	2020	3.568.819.500	4.605.262.400	0,77
61	AISA	2021	5.293.200.000	9.311.800.000	0,57
62	CAMP	2021	13.645.700	5.885.000.000	0,00
63	CEKA	2021	547.261.000	595.000.000	0,92
64	CLEO	2021	9.750.000.000	12.000.000.000	0,81
65	COCO	2021	378.980.123	889.863.981	0,43
66	DLTA	2021	677.261.850	800.659.050	0,85
67	GOOD	2021	14.257.091.050	36.897.901.455	0,39
68	HOKI	2021	1.571.428.570	2.419.438.170	0,65
69	ICBP	2021	9.391.678.000	11.661.908.000	0,81
70	INDF	2021	4.396.103.450	8.780.426.500	0,50
71	MYOR	2021	13.207.471.425	22.358.699.725	0,59
72	ROTI	2021	5.152.148.922	6.186.488.888	0,83
73	SKBM	2021	1.161.259.762	1.730.103.217	0,67
74	SKLT	2021	473.162.064	621.675.350	0,76
75	ULTJ	2021	2.472.304.260	11.553.528.000	0,21
76	GGRM	2021	1.453.589.500	1.924.088.000	0,76
77	HMSP	2021	107.594.221.125	116.318.076.900	0,92
78	DVLA	2021	1.031.800.912	1.120.000.000	0,92
79	KAEF	2021	5.246.982.200	5.554.000.000	0,94
80	KLBF	2021	27.148.327.585	46.872.947.110	0,58
81	MERK	2021	448.000.000	448.000.000	1,00
82	PEHA	2021	476.901.860	840.000.000	0,57
83	PYFA	2021	394.770.714	535.080.000	0,74
84	SIDO	2021	24.478.282.442	30.000.000.000	0,82
85	TSPC	2021	3.704.766.118	4.509.864.300	0,82
86	ADES	2021	539.896.713	589.896.800	0,92
87	KINO	2021	1.000.000.100	1.428.571.500	0,70
88	UNVR	2021	32.424.387.500	38.150.000.000	0,85
89	WOOD	2021	4.573.835.000	6.362.500.000	0,72
90	HRTA	2021	3.568.819.500	4.605.262.400	0,77

## Lampiran 7 Hasil Uji SPSS

### Lampiran 7.1 Uji Statistik Deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Integritas Laporan Keuangan	83	-,13	,17	,0316	,06360
Komite Audit	83	3,00	4,00	3,0482	,21548
Kepemilikan Institusional	83	,00	1,00	,7043	,22236
Valid N (listwise)	83				

### Lampiran 7.2 Uji Normalitas *One-Sample Kolmogrov*

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		83
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,06344335
Most Extreme Differences	Absolute	,057
	Positive	,039
	Negative	-,057
Test Statistic		,057
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

### Lampiran 7.3 Uji Multikolinieritas

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,031	,101		-,310	,757		
	Komite Audit	,020	,033	,068	,608	,545	,986	1,014
	Kepemilikan Institusional	,002	,032	,007	,067	,947	,986	1,014

a. Dependent Variable: Integritas Laporan Keuangan

### Lampiran 7.4 Uji Heteroskedastisitas

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,098	,062		1,599	,114
	Komite Audit	-,013	,020	-,075	-,667	,506
	Kepemilikan Instiusional	-,011	,020	-,061	-,548	,585

a. Dependent Variable: ABS\_RES

### Lampiran 7.5 Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value <sup>a</sup>	,00195
Cases < Test Value	41
Cases >= Test Value	42
Total Cases	83
Number of Runs	47
Z	,995
Asymp. Sig. (2-tailed)	,320

a. Median

### Lampiran 7.6 Uji Regresi Linier Berganda

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,031	,101		-,310	,757
	Komite Audit	,020	,033	,068	,608	,545
	Kepemilikan Instiusional	,002	,032	,007	,067	,947

a. Dependent Variable: Integritas Laporan Keuangan

### Lampiran 7.7 Uji Hipotesis – Uji t

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,031	,101		-,310	,757
	Komite Audit	,020	,033	,068	,608	,545
	Kepemilikan Instiusional	,002	,032	,007	,067	,947

a. Dependent Variable: Integritas Laporan Keuangan

## Lampiran 7.8 Uji Hipotesis – Uji f

ANOVA<sup>a</sup>


Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,002	2	,001	,195	,824 <sup>b</sup>
	Residual	,330	80	,004		
	Total	,332	82			

a. Dependent Variable: Integritas Laporan Keuangan

b. Predictors: (Constant), Kepemilikan Institusional, Komite Audit



## Lampiran 8 Berita Acara Bimbingan Skripsi



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**BERITA ACARA BIMBINGAN SKRIPSI**

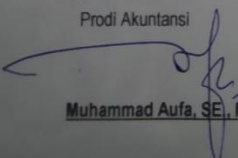
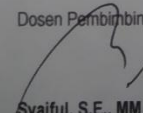
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Judul Skripsi : Pengaruh Komite Audit dan Kepemilikan Institusional Terhadap Integritas Laporan Keuangan

Pembimbing I : Syaiful, S.E., MM  
 Pembimbing II : -  
 Konsultasi: -

Tanggal	Paraf Pembimbing		KETERANGAN
	I	II	
9/11/22			dibuat bab I
16/11/22			Revisi bab pertama & layout Bab II
22/11/22			Revisi bab II di layout bab III
05/12/22			Revisi bab II & III + tabel referensi
07/12/22			Revisi bagian proposal
09/06/23			- Revisi bab IV & V dan kesimpulan <sup>dan</sup> <sub>kompleksitas data</sub>
27/06/23			- Penyajian data / deskripsi data lebih pemilihan <sub>kegiatan skripsi</sub>

Tanggal Pengajuan : **06 OCT 2022**  
 Batas Akhir Bimbingan :  
 Selesai Penulisan :  
 Tanggal Diujikan :

Prodi Akuntansi :  **Muhammad Afa, SE, M.S.A**  
 Dosen Pembimbing I :  **Syaiful, S.E., MM**  
 Dosen Pembimbing II : **:**