



LAMPIRAN-LAMPIRAN

LAMPIRAN 1

**(Daftar Nama Perusahaan yang
Terindeks Kompas100 Bursa
Efek Indonesia Periode 2019-
2021)**

**Daftar Nama Perusahaan yang Terindeks Kompas100 Bursa Efek
Indonesia Periode 2019-2021**

No	Kode Perusahaan	Nama Perusahaan
1	AALI	Astra Agro Lestari Tbk.
2	ACES	Ace Hardware Indonesia Tbk.
3	ADHI	Adhi Karya (Persero) Tbk.
4	ADRO	Adaro Energy Tbk.
5	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.
6	AKRA	AKR Corporindo Tbk.
7	AMAR	Bank Amar Indonesia Tbk.
8	AMRT	Sumber Alfaria Trijaya Tbk.
9	ANTM	Aneka Tambang Tbk.
10	APIC	Pacific Strategic Financial Tbk.
11	APLN	Agung Podomoro Land Tbk.
12	ASII	Astra International Tbk.
13	ASRI	Alam Sutera Realty Tbk.
14	ASSA	Adi Sarana Armada Tbk.
15	AVIA	Avia Avian Tbk.
16	BACA	Bank Capital Indonesia Tbk
17	BBCA	Bank Central Asia Tbk.
18	BBHI	Allo Bank Indonesia Tbk.
19	BBKP	Bank Bukopin Tbk.
20	BBNI	Bank Negara Indonesia (Persero) Tbk.
21	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
22	BBTN	Bank Tabungan Negara (Persero) Tbk.
23	BDMN	Bank Danamon Indonesia Tbk.
24	BEST	Bekasi Fajar Industrial Estate Tbk.
25	BFIN	BFI Finance Indoensia Tbk.
26	BHIT	MNC Investama Tbk.
27	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk.
28	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk.
29	BKSL	Sentul City Tbk.
30	BMRI	Bank Mandiri (Persero) Tbk.
31	BMTR	Global Mediacom Tbk.
32	BNBA	Bank Bumi Arta Tbk.
33	BNGA	Bank CIMB Niaga Tbk.
34	BNLI	Bank Permata Tbk.

35	BOGA	Bintang Oto Global
36	BRIS	Bank BRI Syariah Tbk.
37	BRMS	Bumi Resources Minerals Tbk.
38	BRPT	Barito Pacific Tbk.
39	BSDE	Bumi Serpong Damai Tbk.
40	BTPS	Bank Tabungan Pensiunan Nasional Syariah Tbk.
41	BTPN	Bank Tabungan Pensiunan Nasional Tbk.
42	BULL	Buana Lintas Lautan Tbk.
43	BUMI	Bumi Resources Tbk.
44	BWPT	Eagle High Plantations Tbk.
45	CLEO	Sariguna Primatirta Tbk.
46	CPIN	Charoen Pokphand Indonesia Tbk
47	CTRA	Ciputra Development Tbk.
48	DMAS	Puradelta Lestari Tbk.
49	DOID	Delta Dunia Makmur Tbk.
50	ELSA	Elnusa Tbk.
51	ENRG	Energi Mega Persada Tbk.
52	ERAA	Erajaya Swasembada Tbk.
53	ESSA	Surya Esa Perkasa Tbk.
54	EXCL	XL Axiata Tbk.
55	FASW	Fajar Surya Wisesa Tbk.
56	GGRM	Gudang Garam Tbk.
57	GIAA	Garuda Indonesia (Persero) Tbk.
58	GJTL	Gajah Tunggal Tbk.
59	GOTO	GoTo Gojek Tokopedia Tbk.
60	HEAL	Medikaloka Hermina Tbk.
61	HKMU	HK Metals Utama Tbk.
62	HMSP	H.M. Sampoerna Tbk.
63	HOKI	Buyung Poetra Sembada Tbk.
64	HRUM	Harum Energy Tbk.
65	ICBP	Indofood CBP Sukses Makmur Tbk.
66	IMAS	Indomobil Sukses Internasional Tbk.
67	INAF	Indofarma Tbk.
68	INCO	Vale Indonesia Tbk.
69	INDF	Indofood Sukses Makmur Tbk.
70	INDY	Indika Energy Tbk.
71	INKP	Indah Kiat Pulp & Paper Tbk.
72	INTP	Indocement Tunggal Prakarsa Tbk.
73	IPPE	Indo Pureco Pratama Tbk.
74	IPTV	MNC Vision Networks Tbk.
75	IRRA	Itama Ranoraya Tbk

76	ISAT	Indosat Tbk.
77	ITMG	Indo Tambangraya Megah Tbk.
78	JPFA	Japfa Comfeed Indonesia Tbk.
79	JRPT	Jaya Real Property Tbk.
80	JSMR	Jasa Marga (Persero) Tbk.
81	KAEF	Kimia Farma Tbk.
82	KBLI	KMI Wire & Cable Tbk.
83	KLBF	Kalbe Farma Tbk.
84	KREN	Kresna Graha Investama Tbk
85	LINK	Link Net Tbk.
86	LPKR	Lippo Karawaci Tbk.
87	LPPF	Matahari Department Store Tbk.
88	LSIP	PP London Sumatra Indonesia Tbk.
89	MAIN	Malindo Feedmill Tbk.
90	MAPI	Mitra Adiperkasa Tbk.
91	MARI	Mahaka Radio Integra Tbk
92	MDKA	Merdeka Copper Gold Tbk
93	MEDC	Medco Energi Internasional Tbk.
94	MGRO	Mahkota Group Tbk.
95	MIKA	Mitra Keluarga Karyasehat Tbk.
96	MLPL	Multipolar Tbk.
97	MMLP	Mega Manunggal Property Tbk
98	MNCN	Media Nusantara Citra Tbk.
99	MPMX	Mitra Pinasthika Mustika Tbk.
100	MTDL	Metrodata Electronics Tbk.
101	MTEL	Dayamitra Telekomunikasi Tbk.
102	MYOR	Mayora Indah Tbk.
103	PBRX	Pan Brothers Tbk.
104	PGAS	Perusahaan Gas Negara (Persero) Tbk.
105	PNBN	Bank Pan Indonesia Tbk
106	PNLF	Panin Financial Tbk.
107	POWR	Cikarang Listrindo Tbk.
108	PPRO	PP Properti Tbk.
109	PPRE	PP Presisi Tbk.
110	PRDA	Prodia Widyahusada Tbk
111	PSAB	J Resources Asia Pasifik Tbk.
112	PTBA	Bukit Asam Tbk.
113	PTPP	PP (Persero) Tbk.
114	PTRO	Petrosea Tbk.
115	PWON	Pakuwon Jati Tbk.
116	RAJA	Rukun Raharja Tbk.

117	RALS	Ramayana Lestari Sentosa Tbk.
118	SAME	Sarana Meditama Metropolitan Tbk.
119	SCMA	Surya Citra Media Tbk.
120	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.
121	SILO	Siloam International Hospitals Tbk.
122	SIMP	Salim Ivomas Pratama Tbk.
123	SMBR	Semen Baturaja (Persero) Tbk.
124	SMCB	Solusi Bangun Indonesia Tbk.
125	SMDR	Samudera Indonesia Tbk.
126	SMGR	Semen Indonesia (Persero) Tbk.
127	SMRA	Summarecon Agung Tbk.
128	SMSM	Selamat Sempurna Tbk.
129	SPTO	Surya Pertiwi Tbk.
130	SOCI	Soechi Lines Tbk.
131	SRIL	Sri Rejeki Isman Tbk.
132	SRTG	Saratoga Investama Sedaya Tbk.
133	SSIA	Surya Semesta Internusa Tbk.
134	SSMS	Sawit Sumbermas Sarana Tbk.
135	TAPG	Triputra Agro Persada Tbk.
136	TBIG	Tower Bersama Infrastructure Tbk.
137	TBLA	Tunas Baru Lampung Tbk.
138	TDPM	Tridomain Performance Materials Tbk.
139	TELE	Tiphone Mobile Indonesia Tbk.
140	TINS	Timah Tbk.
141	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.
142	TLKM	Telekomunikasi Indonesia (Persero) Tbk.
143	TOPS	Totalindo Eka Persada Tbk.
144	TOWR	Sarana Menara Nusantara Tbk.
145	TPIA	Chandra Asri Petrochemical Tbk.
146	UNTR	United Tractors Tbk.
147	UNVR	Unilever Indonesia Tbk.
148	WEGE	Wijaya Karya Bangunan Gedung Tbk.
149	WIIM	Wismilak Inti Makmur Tbk.
150	WIKA	Wijaya Karya (Persero) Tbk.
151	WOOD	Integra Indocabinet Tbk.
152	WSBP	Waskita Beton Precast Tbk.
153	WSKT	Waskita Karya (Persero) Tbk.
154	WTON	Wijaya Karya Beton Tbk.



LAMPIRAN 2

(Data Pemilihan Sampel)

Data Pemilihan Sampel

Keterangan:

1. Perusahaan yang terindeks Kompas100 secara berturut-turut pada tahun 2019-2021.
2. Mengumumkan laporan keuangan dan laporan tahunan yang telah diaudit secara berturut-turut selama tahun 2019-2021 dengan tutup buku pada tanggal 31 Desember.
3. Kepemilikan saham oleh institusional, manajerial, dan komisaris independen.

No	Kode Perusahaan	Nama Perusahaan	Kriteria			Keterangan
			1	2	3	
1	AALI	Astra Agro Lestari Tbk.	✓	✓	X	0
2	ACES	Ace Hardware Indonesia Tbk.	✓	✓	✓	1
3	ADHI	Adhi Karya (Persero) Tbk.	✓	✓	X	0
4	ADRO	Adaro Energy Tbk.	✓	✓	✓	1
5	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.	✓	✓	X	0
6	AKRA	AKR Corporindo Tbk.	✓	✓	✓	1
7	AMAR	Bank Amar Indonesia Tbk.	✓	✓	X	0
8	AMRT	Sumber Alfaria Trijaya Tbk.	✓	✓	X	0
9	ANTM	Aneka Tambang Tbk.	✓	✓	X	0
10	APIC	Pasific Strategic Financial Tbk.	✓	✓	X	0
11	APLN	Agung Podomoro Land Tbk.	✓	✓	X	0
12	ASII	Astra International Tbk.	✓	✓	✓	1
13	ASRI	Alam Sutera Realty Tbk.	✓	✓	X	0
14	ASSA	Adi Sarana Armada Tbk.	✓	✓	X	0
15	AVIA	Avia Avian Tbk.	✓	✓	X	0
16	BACA	Bank Capital Indonesia Tbk	✓	✓	X	0
17	BBCA	Bank Central Asia Tbk.	✓	✓	✓	1
18	BBHI	Allo Bank Indonesia Tbk.	✓	✓	X	0
19	BBKP	Bank Bukopin Tbk.	✓	✓	X	0
20	BBNI	Bank Negara Indonesia (Persero) Tbk.	✓	✓	✓	1
21	BBRI	Bank Rakyat Indonesia (Persero) Tbk.	✓	✓	✓	1
22	BBTN	Bank Tabungan Negara (Persero) Tbk.	✓	✓	✓	1
23	BDMN	Bank Danamon Indonesia Tbk.	✓	✓	X	0
24	BEST	Bekasi Fajar Industrial Estate Tbk.	✓	✓	X	0
25	BFIN	BFI Finance Indoensia Tbk.	✓	✓	X	0

26	BHIT	MNC Investama Tbk.	✓	✓	X	0
27	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk.	✓	✓	X	0
28	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk.	✓	✓	X	0
29	BKSL	Sentul City Tbk.	✓	✓	X	0
30	BMRI	Bank Mandiri (Persero) Tbk.	✓	✓	X	0
31	BMTR	Global Mediacom Tbk.	✓	✓	X	0
32	BNBA	Bank Bumi Arta Tbk.	✓	✓	X	0
33	BNGA	Bank CIMB Niaga Tbk.	✓	✓	X	0
34	BNLI	Bank Permata Tbk.	✓	✓	X	0
35	BOGA	Bintang Oto Global	✓	✓	X	0
36	BRIS	Bank BRI Syariah Tbk.	✓	✓	X	0
37	BRMS	Bumi Resources Minerals Tbk.	✓	✓	X	0
38	BRPT	Barito Pacific Tbk.	✓	✓	✓	1
39	BSDE	Bumi Serpong Damai Tbk.	✓	✓	X	0
40	BTPS	Bank Tabungan Pensiunan Nasional Syariah Tbk.	✓	✓	X	0
41	BTPN	Bank Tabungan Pensiunan Nasional Tbk.	✓	✓	X	0
42	BULL	Buana Lintas Lautan Tbk.	✓	✓	X	0
43	BUMI	Bumi Resources Tbk.	✓	✓	X	0
44	BWPT	Eagle High Plantations Tbk.	✓	✓	X	0
45	CLEO	Sariguna Primatirta Tbk.	✓	✓	X	0
46	CPIN	Charoen Pokphand Indonesia Tbk	✓	✓	X	0
47	CTRA	Ciputra Development Tbk.	✓	✓	X	0
48	DMAS	Puradelta Lestari Tbk.	✓	✓	X	0
49	DOID	Delta Dunia Makmur Tbk.	✓	✓	X	0
50	ELSA	Elnusa Tbk.	✓	✓	X	0
51	ENRG	Energi Mega Persada Tbk.	✓	✓	X	0
52	ERAA	Erajaya Swasembada Tbk.	✓	✓	✓	1
53	ESSA	Surya Esa Perkasa Tbk.	✓	✓	X	0
54	EXCL	XL Axiata Tbk.	✓	✓	X	0
55	FASW	Fajar Surya Wisesa Tbk.	✓	✓	X	0
56	GGRM	Gudang Garam Tbk.	✓	✓	✓	1
57	GIAA	Garuda Indonesia (Persero) Tbk.	✓	✓	X	0
58	GJTL	Gajah Tunggal Tbk.	✓	✓	X	0
59	GOTO	GoTo Gojek Tokopedia Tbk.	✓	✓	X	0
60	HEAL	Medikaloka Hermina Tbk.	✓	✓	X	0
61	HKMU	HK Metals Utama Tbk.	✓	✓	X	0
62	HMSP	H.M. Sampoerna Tbk.	✓	✓	X	0
63	HOKI	Buyung Poetra Sembada Tbk.	✓	✓	X	0
64	HRUM	Harum Energy Tbk.	✓	✓	X	0

65	ICBP	Indofood CBP Sukses Makmur Tbk.	✓	✓	X	0
66	IMAS	Indomobil Sukses Internasional Tbk.	✓	✓	X	0
67	INAF	Indofarma Tbk.	✓	✓	X	0
68	INCO	Vale Indonesia Tbk.	✓	✓	X	0
69	INDF	Indofood Sukses Makmur Tbk.	✓	✓	✓	1
70	INDY	Indika Energy Tbk.	✓	✓	✓	1
71	INKP	Indah Kiat Pulp & Paper Tbk.	✓	✓	X	0
72	INTP	Indocement Tunggul Prakarsa Tbk.	✓	✓	X	0
73	IPPE	Indo Pureco Pratama Tbk.	✓	✓	X	0
74	IPTV	MNC Vision Networks Tbk.	✓	✓	X	0
75	IRRA	Itama Ranoraya Tbk	✓	✓	X	0
76	ISAT	Indosat Tbk.	✓	✓	X	0
77	ITMG	Indo Tambangraya Megah Tbk.	✓	✓	✓	1
78	JPFA	Japfa Comfeed Indonesia Tbk.	✓	✓	X	0
79	JRPT	Jaya Real Property Tbk.	✓	✓	X	0
80	JSMR	Jasa Marga (Persero) Tbk.	✓	✓	✓	1
81	KAEF	Kimia Farma Tbk.	✓	✓	X	0
82	KBLI	KMI Wire & Cable Tbk.	✓	✓	X	0
83	KLBF	Kalbe Farma Tbk.	✓	✓	X	0
84	KREN	Kresna Graha Investama Tbk	✓	✓	X	0
85	LINK	Link Net Tbk.	✓	✓	X	0
86	LPKR	Lippo Karawaci Tbk.	✓	✓	✓	1
87	LPPF	Matahari Department Store Tbk.	✓	✓	X	0
88	LSIP	PP London Sumatra Indonesia Tbk.	✓	✓	X	0
89	MAIN	Malindo Feedmill Tbk.	✓	✓	X	0
90	MAPI	Mitra Adiperkasa Tbk.	✓	✓	X	0
91	MARI	Mahaka Radio Integra Tbk	✓	✓	X	0
92	MDKA	Merdeka Copper Gold Tbk	✓	✓	X	0
93	MEDC	Medco Energi Internasional Tbk.	✓	✓	✓	1
94	MGRO	Mahkota Group Tbk.	✓	✓	X	0
95	MIKA	Mitra Keluarga Karyasehat Tbk.	✓	✓	✓	1
96	MLPL	Multipolar Tbk.	✓	✓	X	0
97	MMLP	Mega Manunggal Property Tbk	✓	✓	X	0
98	MNCN	Media Nusantara Citra Tbk.	✓	✓	✓	1
99	MPMX	Mitra Pinasthika Mustika Tbk.	✓	✓	X	0
100	MTDL	Metrodata Electronics Tbk.	✓	✓	X	0
101	MTEL	Dayamitra Telekomunikasi Tbk.	✓	✓	X	0
102	MYOR	Mayora Indah Tbk.	✓	✓	X	0
103	PBRX	Pan Brothers Tbk.	✓	✓	X	0
104	PGAS	Perusahaan Gas Negara (Persero) Tbk.	✓	✓	X	0
105	PNBN	Bank Pan Indonesia Tbk	✓	✓	X	0

106	PNLF	Panin Financial Tbk.	✓	✓	X	0
107	POWR	Cikarang Listrindo Tbk.	✓	✓	X	0
108	PPRO	PP Properti Tbk.	✓	✓	X	0
109	PPRE	PP Presisi Tbk.	✓	✓	X	0
110	PRDA	Prodia Widyahusada Tbk	✓	✓	X	0
111	PSAB	J Resources Asia Pasifik Tbk.	✓	✓	X	0
112	PTBA	Bukit Asam Tbk.	✓	✓	✓	1
113	PTPP	PP (Persero) Tbk.	✓	✓	X	0
114	PTRO	Petrosea Tbk.	✓	✓	X	0
115	PWON	Pakuwon Jati Tbk.	✓	✓	✓	1
116	RAJA	Rukun Raharja Tbk.	✓	✓	X	0
117	RALS	Ramayana Lestari Sentosa Tbk.	✓	✓	X	0
118	SAME	Sarana Meditama Metropolitan Tbk.	✓	✓	X	0
119	SCMA	Surya Citra Media Tbk.	✓	✓	✓	1
120	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	✓	✓	X	0
121	SILO	Siloam International Hospitals Tbk.	✓	✓	X	0
122	SIMP	Salim Ivomas Pratama Tbk.	✓	✓	X	0
123	SMBR	Semen Baturaja (Persero) Tbk.	✓	✓	X	0
124	SMCB	Solusi Bangun Indonesia Tbk.	✓	✓	X	0
125	SMDR	Samudera Indonesia Tbk.	✓	✓	X	0
126	SMGR	Semen Indonesia (Persero) Tbk.	✓	✓	X	0
127	SMRA	Summarecon Agung Tbk.	✓	✓	✓	1
128	SMSM	Selamat Sempurna Tbk.	✓	✓	X	0
129	SPTO	Surya Pertiwi Tbk.	✓	✓	X	0
130	SOCI	Soechi Lines Tbk.	✓	✓	X	0
131	SRIL	Sri Rejeki Isman Tbk.	✓	✓	X	0
132	SRTG	Saratoga Investama Sedaya Tbk.	✓	✓	X	0
133	SSIA	Surya Semesta Internusa Tbk.	✓	✓	X	0
134	SSMS	Sawit Sumbermas Sarana Tbk.	✓	✓	X	0
135	TAPG	Triputra Agro Persada Tbk.	✓	✓	X	0
136	TBIG	Tower Bersama Infrastructure Tbk.	✓	✓	✓	1
137	TBLA	Tunas Baru Lampung Tbk.	✓	✓	X	0
138	TDPM	Tridomain Performance Materials Tbk.	✓	✓	X	0
139	TELE	Tiphone Mobile Indonesia Tbk.	✓	✓	X	0
140	TINS	Timah Tbk.	✓	✓	X	0
141	TKIM	Pabrik Kertas Tjiwi Kimia Tbk.	✓	✓	X	0
142	TLKM	Telekomunikasi Indonesia (Persero) Tbk.	✓	✓	✓	1
143	TOPS	Totalindo Eka Persada Tbk.	✓	✓	X	0
144	TOWR	Sarana Menara Nusantara Tbk.	✓	✓	✓	1
145	TPIA	Chandra Asri Petrochemical Tbk.	✓	✓	✓	1

146	UNTR	United Tractors Tbk.	✓	✓	✓	1
147	UNVR	Unilever Indonesia Tbk.	✓	✓	X	0
148	WEGE	Wijaya Karya Bangunan Gedung Tbk.	✓	✓	X	0
149	WIIM	Wismilak Inti Makmur Tbk.	✓	✓	X	0
150	WIKA	Wijaya Karya (Persero) Tbk.	✓	✓	✓	1
151	WOOD	Integra Indocabinet Tbk.	✓	✓	X	0
152	WSBP	Waskita Beton Precast Tbk.	✓	✓	X	0
153	WSKT	Waskita Karya (Persero) Tbk.	✓	✓	X	0
154	WTON	Wijaya Karya Beton Tbk.	✓	✓	X	0
JUMLAH 1 (Lolos) =						29
JUMLAH 0 (Tidak Lolos)=						129

Keterangan:

1 = Lolos

0 = Tidak Lolos

✓ = Sesuai kriteria

X = Tidak Sesuai kriteria





**Data Hasil Perhitungan Kepemilikan Institusional Periode 2019-
2021**

$$INST = \frac{\text{Jumlah saham institusi}}{\text{jumlah saham beredar}} \times 100\%$$

No	Kode Perusahaan	Tahun	Jumlah Saham yang Dimiliki Institusional (Lembar)	Jumlah Saham Beredar (Lembar)	Rasio Kepemilikan Saham Institusional (%)
1	ACES	2019	10,284,900,000	17,150,000,000	0.600
		2020	10,284,900,000	17,150,000,000	0.600
		2021	10,284,900,000	17,150,000,000	0.600
2	ADRO	2019	14,045,425,500	31,985,962,000	0.439
		2020	14,045,425,500	31,985,962,000	0.439
		2021	14,045,425,500	31,985,962,000	0.439
3	AKRA	2019	2,369,056,120	4,014,694,920	0.590
		2020	2,392,626,120	4,014,694,920	0.596
		2021	2,392,626,120	4,014,694,920	0.596
4	ASII	2019	20,288,255,040	40,483,553,140	0.501
		2020	20,288,255,040	40,483,553,140	0.501
		2021	20,288,255,040	40,483,553,140	0.501
5	BBCA	2019	13,545,990,000	24,655,010,000	0.549
		2020	13,545,990,000	24,655,010,000	0.549
		2021	67,729,950,000	123,275,050,000	0.549
6	BBNI	2019	11,189,193,874	18,648,656,458	0.600
		2020	11,189,193,874	18,629,076,758	0.601
		2021	11,189,193,874	18,623,973,858	0.601
7	BBRI	2019	69,999,999,999	123,345,810,000	0.568
		2020	69,999,999,999	123,345,810,000	0.568
		2021	80,610,976,875	151,559,001,604	0.532
8	BBTN	2019	6,353,999,999	10,590,000,000	0.600
		2020	6,353,999,999	10,590,000,000	0.600
		2021	6,353,999,999	10,590,000,000	0.600
9	BRPT	2019	1,448,231,500	89,015,998,170	0.016
		2020	1,448,231,500	93,388,796,190	0.016
		2021	1,448,231,500	93,747,018,044	0.015
10	ERAA	2019	1,738,996,040	3,190,000,000	0.545
		2020	1,738,996,040	3,190,000,000	0.545

		2021	8,694,980,200	3,190,000,000	2.726
11	GGRM	2019	1,453,589,500	1,924,088,000	0.755
		2020	1,453,589,500	1,924,088,000	0.755
		2021	1,453,589,500	1,924,088,000	0.755
12	INDF	2019	4,396,103,450	8,780,426,500	0.501
		2020	4,396,103,450	8,780,426,500	0.501
		2021	4,396,103,450	8,780,426,500	0.501
13	INDY	2019	3,565,859,800	5,210,192,000	0.684
		2020	3,565,859,800	5,210,192,000	0.684
		2021	3,565,859,800	5,210,192,000	0.684
14	ITMG	2019	736,071,000	1,129,925,000	0.651
		2020	736,071,000	1,129,925,000	0.651
		2021	736,071,000	1,129,925,000	0.651
15	JSMR	2019	5,487,543,972	7,257,871,200	0.756
		2020	5,669,504,964	7,257,871,200	0.781
		2021	5,655,478,764	7,257,871,200	0.779
16	LPKR	2019	34,958,208,994	70,898,018,369	0.493
		2020	38,747,600,555	70,898,018,369	0.547
		2021	34,958,208,994	70,898,018,369	0.493
17	MEDC	2019	12,831,826,563	17,916,081,914	0.716
		2020	18,397,088,195	25,136,231,252	0.732
		2021	18,377,390,395	25,136,231,252	0.731
18	MIKA	2019	8,812,954,200	14,245,914,900	0.619
		2020	8,812,954,200	14,245,914,900	0.619
		2021	8,812,954,200	14,245,914,900	0.619
19	MNCN	2019	8,046,753,906	5,700,000,000	1.412
		2020	6,967,135,206	5,700,000,000	1.222
		2021	6,967,135,206	5,700,000,000	1.222
20	PTBA	2019	7,595,650,695	11,520,659,250	0.659
		2020	7,595,650,695	11,520,659,250	0.659
		2021	7,595,650,695	11,520,659,250	0.659
21	PWON	2019	33,077,598,400	48,159,602,400	0.687
		2020	33,077,598,400	48,159,602,400	0.687
		2021	33,077,598,400	48,159,602,400	0.687
22	SCMA	2019	9,142,463,118	14,779,091,301	0.619
		2020	9,020,667,128	14,779,091,301	0.610
		2021	45,103,335,640	73,970,569,505	0.610
23	SMRA	2019	6,597,992,138	14,426,781,680	0.457
		2020	5,825,492,138	14,426,781,680	0.404
		2021	5,585,167,916	16,508,568,358	0.338
24	TBIG	2019	12,003,182,125	22,656,999,445	0.530

		2020	13,538,231,623	22,656,999,445	0.598
		2021	12,791,823,603	22,656,999,445	0.565
25	TLKM	2019	56,204,190,939	99,062,216,600	0.567
		2020	55,441,733,839	99,062,216,600	0.560
		2021	56,431,392,639	99,062,216,600	0.570
26	TOWR	2019	25,532,620,965	51,014,625,000	0.500
		2020	26,540,619,965	51,014,625,000	0.520
		2021	27,730,046,165	51,014,625,000	0.544
27	TPIA	2019	13,767,943,835	17,833,520,260	0.772
		2020	13,767,943,835	17,833,520,260	0.772
		2021	18,192,066,201	21,627,886,273	0.841
28	UNTR	2019	2,219,317,358	3,730,135,136	0.595
		2020	2,219,317,358	3,730,135,136	0.595
		2021	2,219,317,358	3,730,135,136	0.595
29	WIKA	2019	5,834,850,000	8,969,951,372	0.650
		2020	5,834,849,999	8,969,951,372	0.650
		2021	5,834,849,999	8,969,951,372	0.650



LAMPIRAN 4

**(Data Hasil Perhitungan
Kepemilikan Manajemen
★ Periode 2019-2021) ★**



**Data Hasil Perhitungan Kepemilikan Manajemen Periode 2019-
2021**

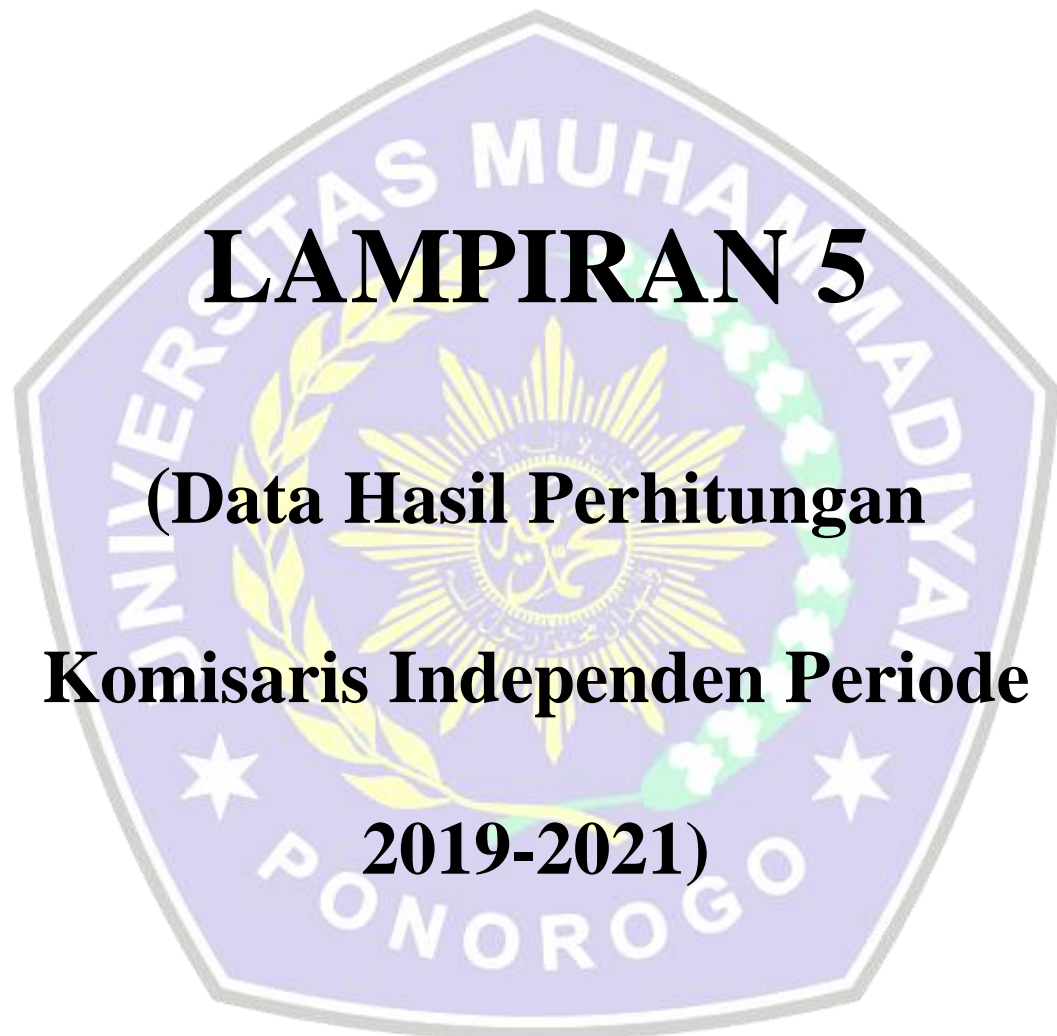
$$KM = \frac{\text{Jumlah saham manajerial}}{\text{Jumlah saham beredar}} \times 100\%$$

No	Kode Perusahaan	Tahun	Jumlah Saham yang Dimiliki Manajerial (Lembar)	Jumlah Saham Beredar (Lembar)	Rasio Kepemilikan Saham Manajerial (%)
1	ACES	2019	100,000	17,150,000,000	0.000
		2020	100,000	17,150,000,000	0.000
		2021	100,000	17,150,000,000	0.000
2	ADRO	2019	3,996,286,105	31,985,962,000	0.125
		2020	3,996,286,105	31,985,962,000	0.125
		2021	3,996,286,105	31,985,962,000	0.125
3	AKRA	2019	32,025,620	4,014,694,920	0.008
		2020	32,025,620	4,014,694,920	0.008
		2021	46,478,120	4,014,694,920	0.012
4	ASII	2019	24,524,900	40,483,553,140	0.001
		2020	23,523,900	40,483,553,140	0.001
		2021	12,695,600	40,483,553,140	0.000
5	BBCA	2019	48,828,069,539	24,655,010,000	1.980
		2020	49,265,345,538	24,655,010,000	1.998
		2021	246,331,331,790	123,275,050,000	1.998
6	BBNI	2019	1,421,049	18,648,656,458	0.000
		2020	1,773,940	18,629,076,758	0.000
		2021	5,023,737	18,623,973,858	0.000
7	BBRI	2019	4,597,500	123,345,810,000	0.000
		2020	13,828,400	123,345,810,000	0.000
		2021	17,686,911	151,559,001,604	0.000
8	BBTN	2019	911,100	10,590,000,000	0.000
		2020	1,442,200	10,590,000,000	0.000
		2021	5,244,300	10,590,000,000	0.000
9	BRPT	2019	63,934,637,865	89,015,998,170	0.718
		2020	67,409,309,300	93,388,796,190	0.722
		2021	66,416,857,800	93,747,018,044	0.708
10	ERAA	2019	20,280,960	3,190,000,000	0.006
		2020	20,280,960	3,190,000,000	0.006

		2021	45,819,800	3,190,000,000	0.014
11	GGRM	2019	9,516,360	1,924,088,000	0.005
		2020	9,516,360	1,924,088,000	0.005
		2021	9,516,360	1,924,088,000	0.005
12	INDF	2019	1,380,020	8,780,426,500	0.000
		2020	1,380,020	8,780,426,500	0.000
		2021	1,380,020	8,780,426,500	0.000
13	INDY	2019	101,291,000	5,210,192,000	0.019
		2020	14,785,500	5,210,192,000	0.003
		2021	14,785,500	5,210,192,000	0.003
14	ITMG	2019	1,075,980	1,129,925,000	0.001
		2020	1,360,980	1,129,925,000	0.001
		2021	1,350,980	1,129,925,000	0.001
15	JSMR	2019	1,684,100	7,257,871,200	0.000
		2020	233,100	7,257,871,200	0.000
		2021	206,000	7,257,871,200	0.000
16	LPKR	2019	527,000	70,898,018,369	0.000
		2020	120,411,100	70,898,018,369	0.002
		2021	527,000	70,898,018,369	0.000
17	MEDC	2019	248,680,096	17,916,081,914	0.014
		2020	168,940,775	25,136,231,252	0.007
		2021	111,700,345	25,136,231,252	0.004
18	MIKA	2019	10,125,700	14,245,914,900	0.001
		2020	10,125,700	14,245,914,900	0.001
		2021	10,125,700	14,245,914,900	0.001
19	MNCN	2019	8,575,000	5,700,000,000	0.002
		2020	9,224,300	5,700,000,000	0.002
		2021	10,560,000	5,700,000,000	0.002
20	PTBA	2019	162,500	11,520,659,250	0.000
		2020	282,500	11,520,659,250	0.000
		2021	404,900	11,520,659,250	0.000
21	PWON	2019	10,739,040	48,159,602,400	0.000
		2020	10,739,040	48,159,602,400	0.000
		2021	11,239,040	48,159,602,400	0.000
22	SCMA	2019	9,796,000	14,779,091,301	0.001
		2020	9,796,000	14,779,091,301	0.001
		2021	12,222,000	73,970,569,505	0.000
23	SMRA	2019	155,261,100	14,426,781,680	0.011
		2020	155,261,100	14,426,781,680	0.011
		2021	247,545,138	16,508,568,358	0.015
24	TBIG	2019	290,286,550	22,656,999,445	0.013

		2020	291,286,550	22,656,999,445	0.013
		2021	862,220,193	22,656,999,445	0.038
25	TLKM	2019	1,846,487	99,062,216,600	0.000
		2020	1,669,677	99,062,216,600	0.000
		2021	1,589,455	99,062,216,600	0.000
26	TOWR	2019	364,264,900	51,014,625,000	0.007
		2020	403,789,545	51,014,625,000	0.008
		2021	404,193,835	51,014,625,000	0.008
27	TPIA	2019	2,667,092,070	17,833,520,260	0.150
		2020	2,716,465,270	17,833,520,260	0.152
		2021	1,717,623,329	21,627,886,273	0.079
28	UNTR	2019	4,059,015	3,730,135,136	0.001
		2020	130,415	3,730,135,136	0.000
		2021	130,415	3,730,135,136	0.000
29	WIKA	2019	1,321,335	8,969,951,372	0.000
		2020	491,635	8,969,951,372	0.000
		2021	641,635	8,969,951,372	0.000





LAMPIRAN 5

**(Data Hasil Perhitungan
Komisaris Independen Periode
2019-2021)**

Data Hasil Perhitungan Komisaris Independen

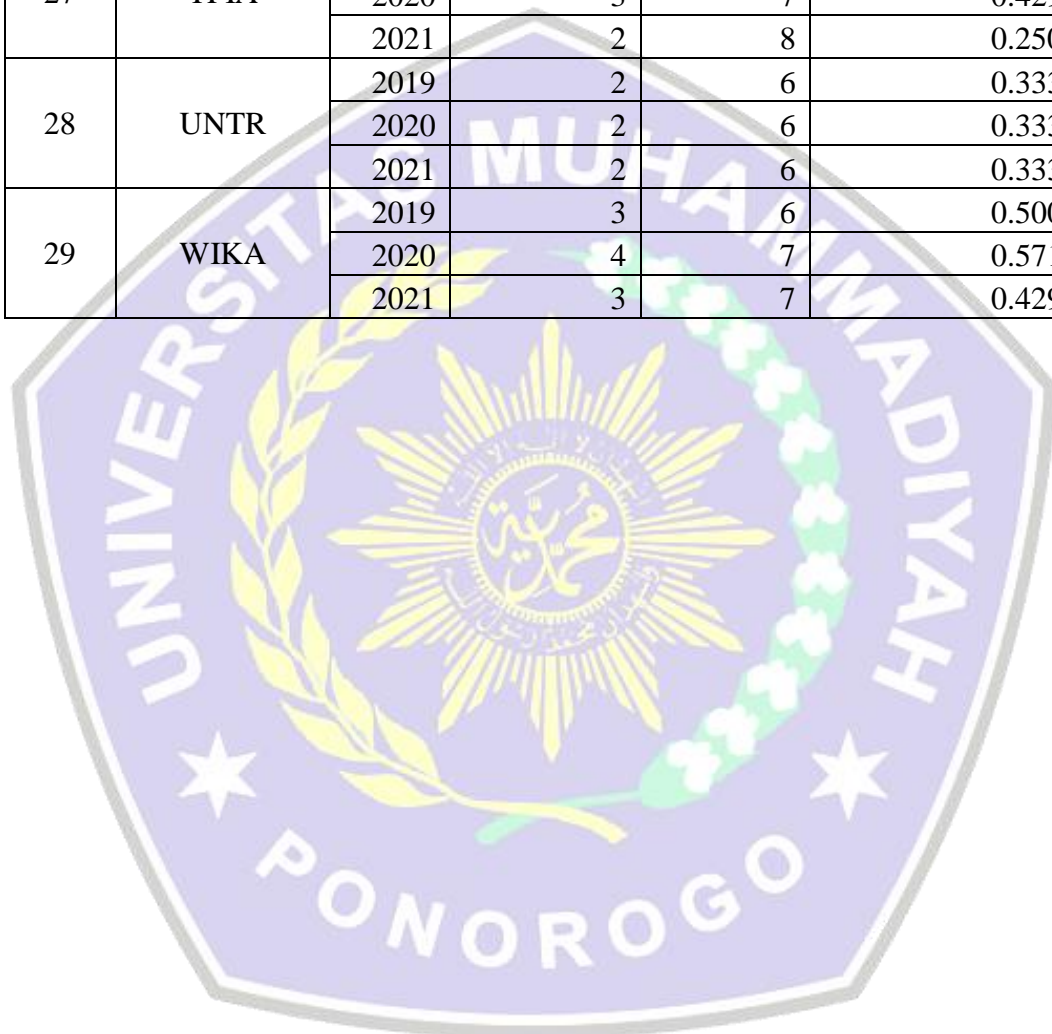
Periode 2019-2021

$$KI = \frac{\text{Komisaris independen}}{\text{Jumlah dewan komisaris}} \times 100\%$$

No	Kode Perusahaan	Tahun	Jumlah Komisaris Independen	Jumlah Dewan Komisaris	Rasio Komisaris Independen (%)
1	ACES	2019	2	4	0.500
		2020	2	4	0.500
		2021	2	4	0.500
2	ADRO	2019	2	5	0.400
		2020	2	5	0.400
		2021	2	4	0.500
3	AKRA	2019	1	3	0.333
		2020	1	3	0.333
		2021	1	3	0.333
4	ASII	2019	3	10	0.300
		2020	3	10	0.300
		2021	4	10	0.400
5	BBCA	2019	3	5	0.600
		2020	2	5	0.400
		2021	3	5	0.600
6	BBNI	2019	5	9	0.556
		2020	5	8	0.625
		2021	7	10	0.700
7	BBRI	2019	5	8	0.625
		2020	3	4	0.750
		2021	6	10	0.600
8	BBTN	2019	3	6	0.500
		2020	3	6	0.500
		2021	3	6	0.500
9	BRPT	2019	2	4	0.500
		2020	1	3	0.333
		2021	1	3	0.333
10	ERAA	2019	2	4	0.500
		2020	1	3	0.333
		2021	1	3	0.333

11	GGRM	2019	2	4	0.500
		2020	2	4	0.500
		2021	2	4	0.500
12	INDF	2019	3	8	0.375
		2020	3	8	0.375
		2021	3	8	0.375
13	INDY	2019	2	5	0.400
		2020	2	5	0.400
		2021	2	5	0.400
14	ITMG	2019	3	6	0.500
		2020	3	7	0.429
		2021	3	7	0.429
15	JSMR	2019	2	6	0.333
		2020	2	5	0.400
		2021	2	6	0.333
16	LPKR	2019	2	5	0.400
		2020	2	5	0.400
		2021	2	6	0.333
17	MEDC	2019	2	5	0.400
		2020	2	4	0.500
		2021	2	4	0.500
18	MIKA	2019	2	3	0.667
		2020	2	3	0.667
		2021	2	3	0.667
19	MNCN	2019	1	3	0.333
		2020	1	3	0.333
		2021	1	3	0.333
20	PTBA	2019	2	6	0.333
		2020	2	6	0.333
		2021	2	6	0.333
21	PWON	2019	1	3	0.333
		2020	1	3	0.333
		2021	1	3	0.333
22	SCMA	2019	2	5	0.400
		2020	2	5	0.400
		2021	2	4	0.500
23	SMRA	2019	3	5	0.600
		2020	3	5	0.600
		2021	3	5	0.600
24	TBIG	2019	2	4	0.500
		2020	2	4	0.500

		2021	2	4	0.500
25	TLKM	2019	3	6	0.500
		2020	4	9	0.444
		2021	4	9	0.444
26	TOWR	2019	2	4	0.500
		2020	2	4	0.500
		2021	2	4	0.500
27	TPIA	2019	3	7	0.429
		2020	3	7	0.429
		2021	2	8	0.250
28	UNTR	2019	2	6	0.333
		2020	2	6	0.333
		2021	2	6	0.333
29	WIKA	2019	3	6	0.500
		2020	4	7	0.571
		2021	3	7	0.429



The logo of Universitas Muhammadiyah Ponorogo is a purple shield-shaped emblem. It features a central sunburst with Arabic calligraphy, flanked by a yellow laurel wreath on the left and a green floral wreath on the right. The text 'UNIVERSITAS MUHAMMADIYAH' is written in white along the top inner edge, and 'PONOROGO' is written along the bottom inner edge. Two white stars are positioned on the left and right sides of the shield.

LAMPIRAN 6
(Data Hasil Perhitungan
Kualitas Audit Periode 2019-
2021)

Data Hasil Perhitungan Kualitas Audit Periode 2019-2021

Kualitas audit diukur dengan variabel *dummy* dimana angka 1 diberikan jika auditor dari Kantor Akuntan Publik (KAP) *big four* dan 0 jika ternyata perusahaan diaudit oleh KAP *non big four*.

No.	Kode Perusahaan	Kualitas Audit			Rata-Rata	Keterangan
		2019	2020	2021		
1	ACES	0	0	0	0	KAP non <i>Big Four</i>
2	ADRO	1	1	1	1	KAP <i>Big Four</i>
3	AKRA	1	1	1	1	KAP <i>Big Four</i>
4	ASII	1	1	1	1	KAP <i>Big Four</i>
5	BBCA	1	1	1	1	KAP <i>Big Four</i>
6	BBNI	1	1	1	1	KAP <i>Big Four</i>
7	BBRI	1	1	1	1	KAP <i>Big Four</i>
8	BBTN	1	1	1	1	KAP <i>Big Four</i>
9	BRPT	1	1	1	1	KAP <i>Big Four</i>
10	ERAA	1	1	1	1	KAP <i>Big Four</i>
11	GGRM	1	1	1	1	KAP <i>Big Four</i>
12	INDF	1	1	1	1	KAP <i>Big Four</i>
13	INDY	1	1	1	1	KAP <i>Big Four</i>
14	ITMG	1	1	1	1	KAP <i>Big Four</i>
15	JSMR	1	1	1	1	KAP <i>Big Four</i>
16	LPKR	0	0	0	0	KAP non <i>Big Four</i>
17	MEDC	1	1	1	1	KAP <i>Big Four</i>
18	MIKA	0	0	0	0	KAP non <i>Big Four</i>
19	MNCN	0	0	0	0	KAP non <i>Big Four</i>
20	PTBA	1	1	1	1	KAP <i>Big Four</i>
21	PWON	1	1	1	1	KAP <i>Big Four</i>
22	SCMA	1	1	1	1	KAP <i>Big Four</i>
23	SMRA	1	1	1	1	KAP <i>Big Four</i>
24	TBIG	0	0	0	0	KAP non <i>Big Four</i>
25	TLKM	1	1	1	1	KAP <i>Big Four</i>
26	TOWR	1	1	1	1	KAP <i>Big Four</i>
27	TPIA	1	1	1	1	KAP <i>Big Four</i>
28	UNTR	1	1	1	1	KAP <i>Big Four</i>
29	WIKA	0	0	0	0	KAP non <i>Big Four</i>
Rata-Rata		1	1	1	1	KAP <i>Big Four</i>

LAMPIRAN 7

**(Data Hasil Perhitungan
Integritas Laporan Keuangan
Periode 2019-2021)**



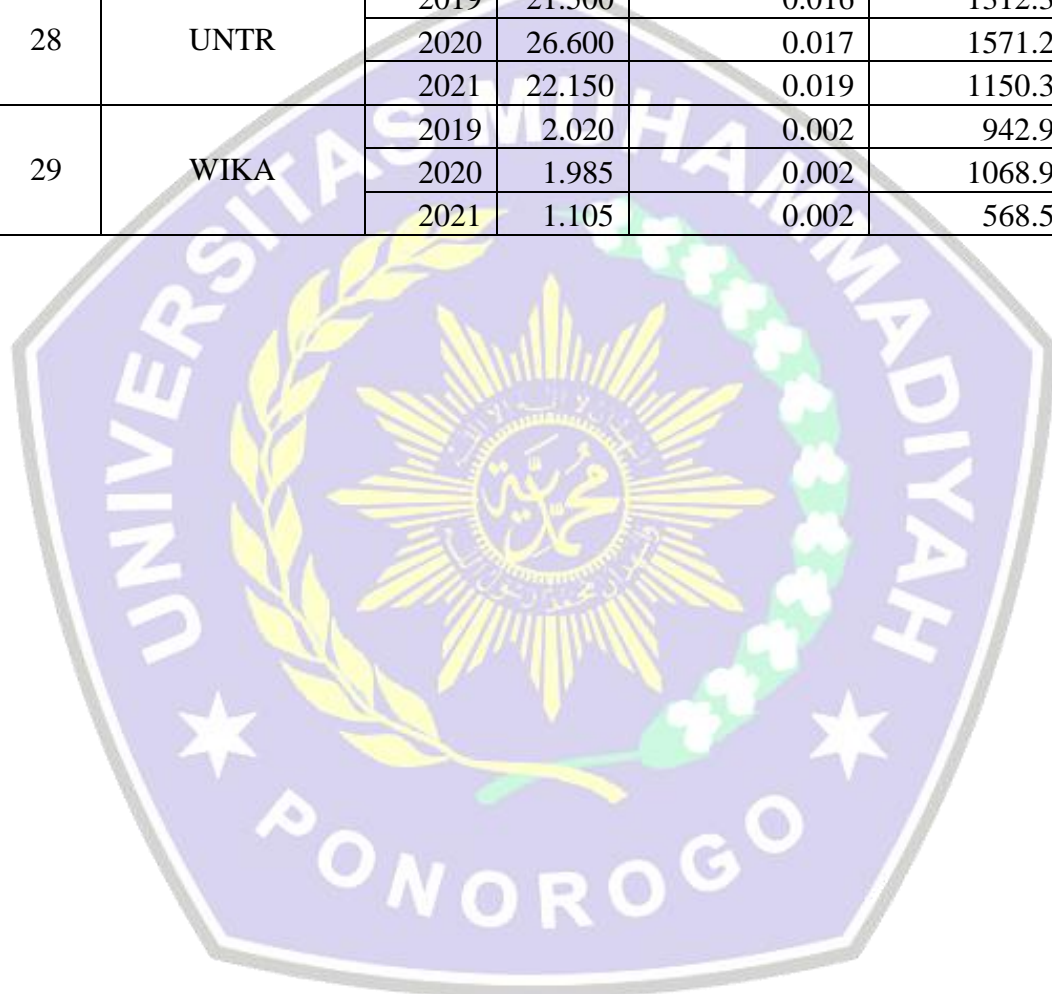
**Data Hasil Perhitungan Integritas Laporan Keuangan Periode
2019-2021**

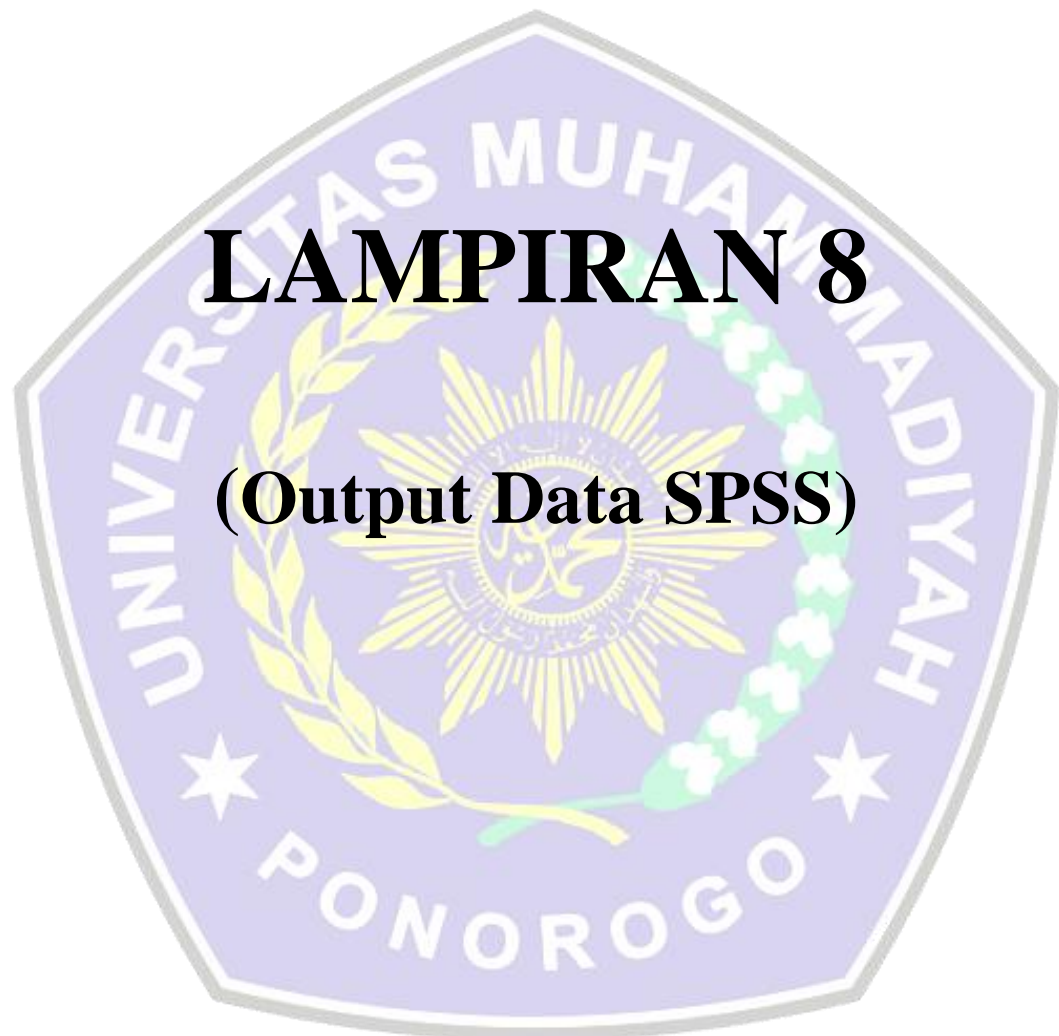
$$ILKit = \frac{\text{Harga Pasar Saham}}{\text{Nilai Buku Saham}}$$

No	Kode Perusahaan	Tahun	Harga Pasar Saham	Nilai Buku Saham	ILKit
1	ACES	2019	1.510	276.530	0.005
		2020	1.715	304.504	0.006
		2021	1.280	321.444	0.004
2	ADRO	2019	1.495	17.297	0.086
		2020	1.430	17.401	0.082
		2021	2.250	19.912	0.113
3	AKRA	2019	3.900	2.508	1.555
		2020	3.180	2.629	1.209
		2021	4.110	2.814	1.460
4	ASII	2019	6.875	4.613	1.490
		2020	6.025	4.828	1.248
		2021	5.700	5.326	1.070
5	BBCA	2019	33.450	7.063	4.736
		2020	33.850	7.492	4.518
		2021	7.300	1.645	4.436
6	BBNI	2019	7.775	0.007	1159.910
		2020	6.175	0.006	1019.158
		2021	6.750	0.007	993.612
7	BBRI	2019	4.410	0.002	2605.344
		2020	4.170	0.002	2572.900
		2021	4.110	0.002	2134.804
8	BBTN	2019	2.130	0.002	946.321
		2020	1.725	0.002	913.943
		2021	1.730	0.002	855.842
9	BRPT	2019	1.465	0.757	1.934
		2020	1.100	0.715	1.539
		2021	855.00	0.641	1333.633
10	ERAA	2019	1.830	0.002	1172.531
		2020	2.200	0.002	1233.826
		2021	600	0.002	296176.537
11	GGRM	2019	53.350	0.026	2015.483

		2020	41.000	0.030	1347.988
		2021	30.600	0.031	993.065
12	INDF	2019	7.975	0.006	1291.895
		2020	6.850	0.009	760.013
		2021	6.325	0.010	641.058
13	INDY	2019	1.210	2,790.17	0.000
		2020	1.730	2,347.94	0.001
		2021	1.545	2,420.20	0.001
14	ITMG	2019	11.350	11.073	1.025
		2020	13.850	10.914	1.269
		2021	20.400	15.219	1.340
15	JSMR	2019	5.175	0.003	1619.939
		2020	4.630	0.003	1356.331
		2021	3.890	0.004	1107.167
16	LPKR	2019	232	0.000	478478.533
		2020	214	0.000	643607.278
		2021	141	0.000	444570.692
17	MEDC	2019	835	1,072.27	0.779
		2020	590	669.737	0.881
		2021	466	679.220	0.686
18	MIKA	2019	2.740	0.000	8144.513
		2020	2.730	0.000	7049.248
		2021	2.260	0.000	5433.753
19	MNCN	2019	1.625	0.003	528.719
		2020	1.140	0.003	449.318
		2021	900	0.002	409564.423
20	PTBA	2019	2.630	0.002	1644.663
		2020	2.810	0.001	1911.133
		2021	2.710	0.002	1287.266
21	PWON	2019	570	0.376	1516.994
		2020	510	0.365	1395.637
		2021	464	0.398	1165.166
22	SCMA	2019	1.385	0.371	3.729
		2020	2.290	0.264	8.686
		2021	326	0.101	3231.984
23	SMRA	2019	1.000	0.655	1.526
		2020	805	0.630	1278.226
		2021	835	0.680	1227.460
24	TBIG	2019	1.240	0.000	5086.590
		2020	1.630	0.002	1011.216
		2021	2.950	0.002	1596.309

25	TLKM	2019	3.910	0.001	3303.482
		2020	3.310	0.001	2712.372
		2021	4.040	0.001	2752.504
26	TOWR	2019	800	0.000	4658539.617
		2020	960	0.000	4808897.209
		2021	1.125	0.000	4758.032
27	TPIA	2019	10.275	1.431	7.180
		2020	9.075	1.431	6.343
		2021	7.325	1.934	3.788
28	UNTR	2019	21.500	0.016	1312.35
		2020	26.600	0.017	1571.28
		2021	22.150	0.019	1150.37
29	WIKA	2019	2.020	0.002	942.94
		2020	1.985	0.002	1068.91
		2021	1.105	0.002	568.50





LAMPIRAN 8

(Output Data SPSS)

FREQUENCIES VARIABLES=X4
/ORDER=ANALYSIS.

Frequencies

Statistics		
Kualitas Audit		
N	Valid	87
	Missing	0

Kualitas Audit					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.000	18	20.7	20.7	20.7
	1.000	69	79.3	79.3	100.0
	Total	87	100.0	100.0	

DESCRIPTIVES VARIABLES=X1 X2 X3 Y
/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan Instusional	87	.015	2.726	.63041	.297946
Kepemilikan Manajerial	87	.000	1.998	.10508	.382529
Komisaris Independen	87	.250	.750	.44784	.108547
Integritas Laporan Keuangan	87	.000	4808897.209	136000.81274	717836.655614
Valid N (listwise)	87				

NPAR TESTS

```

/K-S (NORMAL)=X1 X2 X3 X4 Y
/MISSING ANALYSIS.

```

NPar Tests

		One-Sample Kolmogorov-Smirnov Test				Integritas Laporan Keuangan
		Kepemilikan Institusional	Kepemilikan Manajerial	Komisaris Independen	Kualitas Audit	
N		87	87	87	87	87
Normal Parameters ^{a,b}	Mean	.63041	.10508	.44784	.79310	136000.81274
	Std. Deviation	.297946	.382529	.108547	.407429	717836.655614
Most Extreme Differences	Absolute	.249	.440	.143	.487	.490
	Positive	.249	.440	.143	.306	.490
	Negative	-.219	-.392	-.133	-.487	-.425
Test Statistic		.249	.440	.143	.487	.490
Asymp. Sig. (2-tailed)		.000 ^c	.000 ^c	.000 ^c	.000 ^c	.000 ^c
a. Test distribution is Normal.						
b. Calculated from data.						
c. Lilliefors Significance Correction.						

```

EXAMINE VARIABLES=X1
/PLOT BOXPLOT STEMLEAF
/COMPARE GROUPS
/STATISTICS DESCRIPTIVES EXTREME
/CINTERVAL 95
/MISSING LISTWISE
/NOTOTAL.

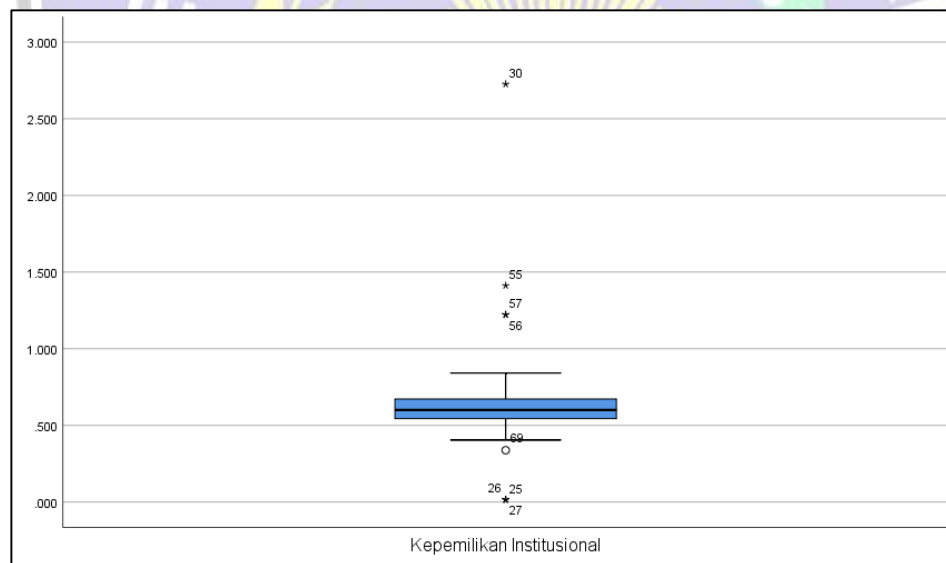
```

Explore

		Case Processing Summary					
		Valid		Cases Missing		Total	
		N	Percent	N	Percent	N	Percent
Kepemilikan Institusional		87	100.0%	0	0.0%	87	100.0%

Descriptives			Statistic	Std. Error
Kepemilikan Institusional	Mean		.63041	.031943
	95% Confidence Interval for Mean	Lower Bound	.56691	
		Upper Bound	.69391	
	5% Trimmed Mean		.60592	
	Median		.60000	
	Variance		.089	
	Std. Deviation		.297946	
	Minimum		.015	
	Maximum		2.726	
	Range		2.711	
	Interquartile Range		.140	
	Skewness		4.202	.258
	Kurtosis		29.098	.511

Kepemilikan Institusional



```

EXAMINE VARIABLES=X2
/PLOT BOXPLOT STEMLEAF
/COMPARE GROUPS
/STATISTICS DESCRIPTIVES EXTREME
/CINTERVAL 95
/MISSING LISTWISE
/NOTOTAL.

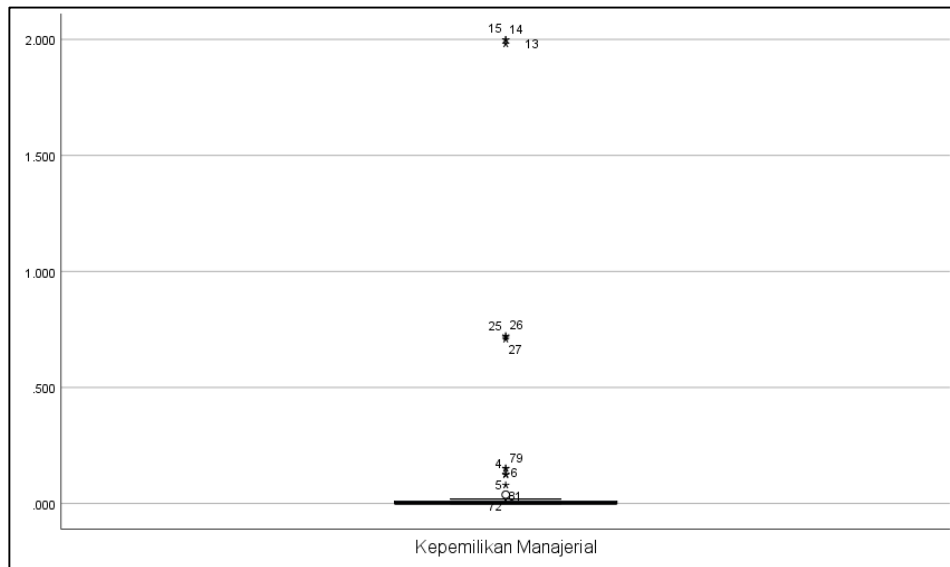
```

Explore

Case Processing Summary						
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Kepemilikan Manajerial	87	100.0%	0	0.0%	87	100.0%

Descriptives				
		Statistic	Std. Error	
Kepemilikan Manajerial	Mean	.10508	.041011	
	95% Confidence Interval for Mean			
		Lower Bound	.02355	
		Upper Bound	.18661	
	5% Trimmed Mean	.02800		
	Median	.00100		
	Variance	.146		
	Std. Deviation	.382529		
	Minimum	.000		
	Maximum	1.998		
	Range	1.998		
	Interquartile Range	.011		
	Skewness	4.414	.258	
	Kurtosis	19.289	.511	

Kepemilikan Manajerial



```

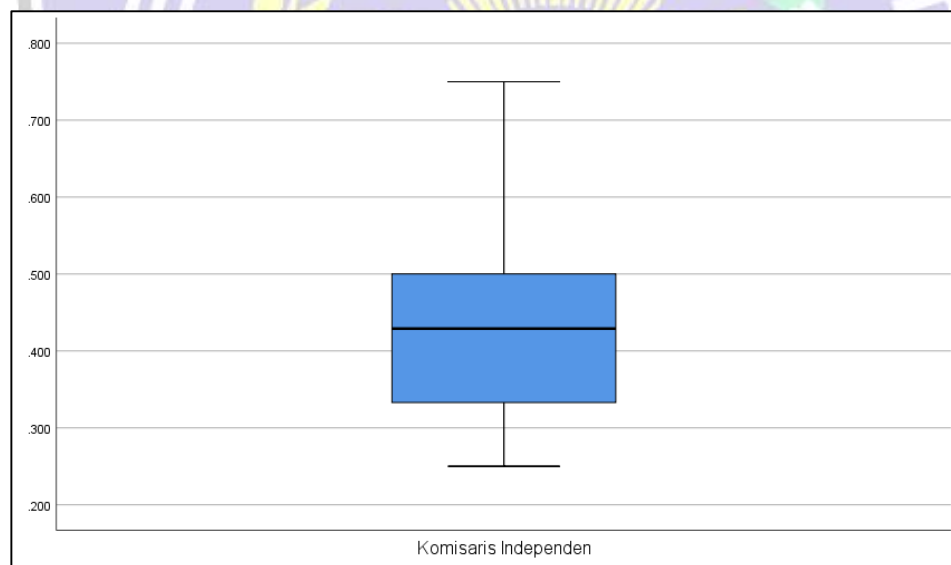
EXAMINE VARIABLES=X3
  /PLOT BOXPLOT STEMLEAF
  /COMPARE GROUPS
  /STATISTICS DESCRIPTIVES EXTREME
  /CINTERVAL 95
  /MISSING LISTWISE
  /NOTOTAL.
    
```

Explore

Case Processing Summary						
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Komisaris Independen	87	100.0%	0	0.0%	87	100.0%

Descriptives				
		Statistic	Std. Error	
Komisaris Independen	Mean	.44784	.011637	
	95% Confidence Interval for Mean	Lower Bound	.42470	
		Upper Bound	.47097	
	5% Trimmed Mean	.44246		
	Median	.42900		
	Variance	.012		
	Std. Deviation	.108547		
	Minimum	.250		
	Maximum	.750		
	Range	.500		
	Interquartile Range	.167		
	Skewness	.594	.258	
	Kurtosis	-.279	.511	

Komisaris Independen



```

EXAMINE VARIABLES=X4
/PLOT BOXPLOT STEMLEAF
/COMPARE GROUPS
/STATISTICS DESCRIPTIVES EXTREME
/CINTERVAL 95
/MISSING LISTWISE
/NOTOTAL.

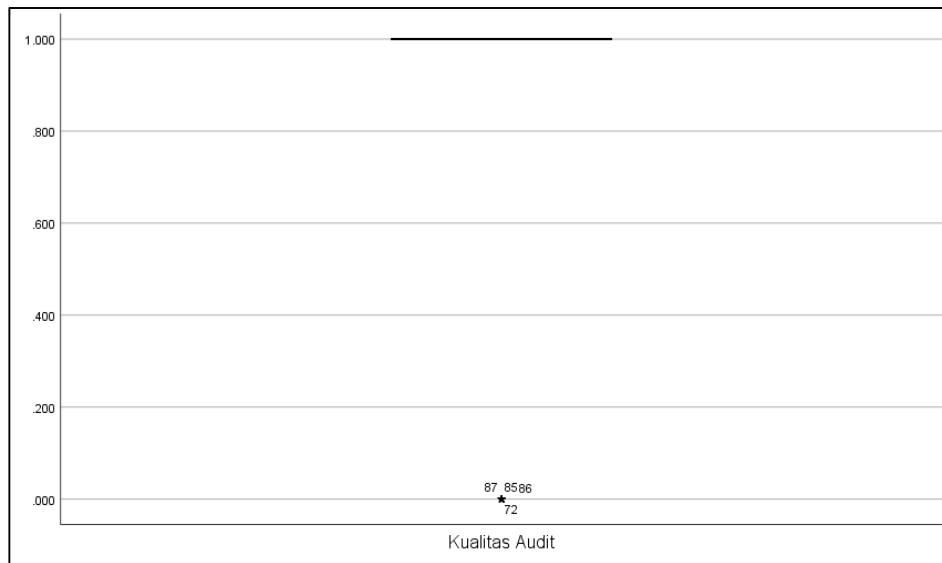
```

Explore

Case Processing Summary							
	Valid		Missing		Total		
	N	Percent	N	Percent	N	Percent	
	Kualitas Audit	87	100.0%	0	0.0%	87	

Descriptives				
		Statistic	Std. Error	
Kualitas Audit	Mean	.79310	.043681	
	95% Confidence Interval for Mean	Lower Bound	.70627	
		Upper Bound	.87994	
	5% Trimmed Mean	.82567		
	Median	1.00000		
	Variance	.166		
	Std. Deviation	.407429		
	Minimum	.000		
	Maximum	1.000		
	Range	1.000		
	Interquartile Range	.000		
	Skewness	-1.473	.258	
	Kurtosis	.172	.511	

Kualitas Audit



```

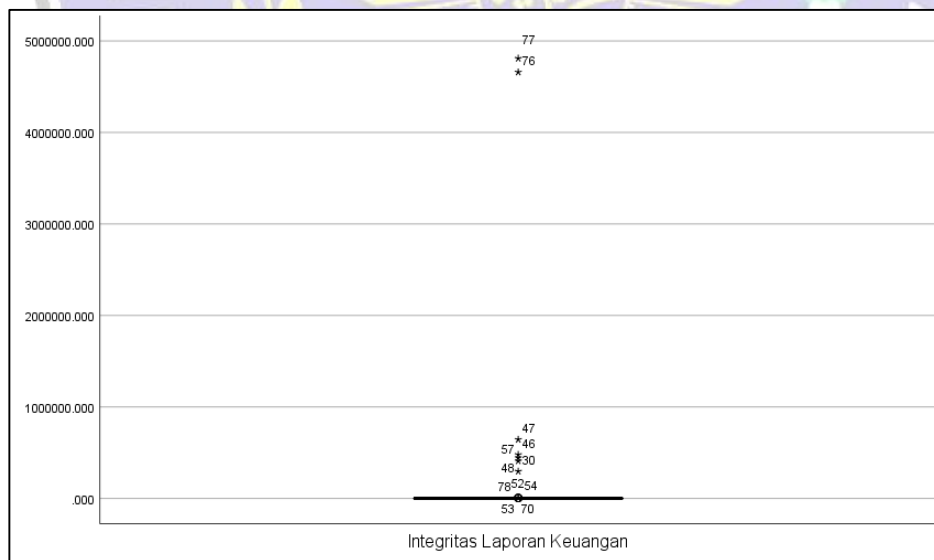
EXAMINE VARIABLES=Y
/PLOT BOXPLOT STEMLEAF
/COMPARE GROUPS
/STATISTICS DESCRIPTIVES EXTREME
/CINTERVAL 95
/MISSING LISTWISE
/NOTOTAL.
  
```

Explore

Case Processing Summary						
	Valid		Cases Missing		Total	
	N	Percent	N	Percent	N	Percent
Integritas Laporan Keuangan	87	100.0%	0	0.0%	87	100.0%

Descriptives			Statistic	Std. Error
Integritas Laporan Keuangan	Mean		136000.81274	76960.167645
	95% Confidence Interval for Mean	Lower Bound	-16990.93704	
		Upper Bound	288992.56251	
	5% Trimmed Mean		13881.84318	
	Median		1011.21600	
	Variance		515289464143.370	
	Std. Deviation		717836.655614	
	Minimum		.000	
	Maximum		4.809E+6	
	Range		4808897.209	
	Interquartile Range		1643.124	
	Skewness		6.260	.258
	Kurtosis		38.932	.511

Integritas Laporan Keuangan




```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3 X4
  /SCATTERPLOT=(*SRESID ,*ZPRED) (*ZPRED ,Y)
  /RESIDUALS HISTOGRAM(ZRESID) NORMPROB(ZRESID)
  /SAVE RESID.

```

Regression

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Kualitas Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Komisaris Independen ^b	.	Enter

a. Dependent Variable: Integritas Laporan Keuangan
b. All requested variables entered.

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.082 ^a	.007	-.042	732664.072367

a. Predictors: (Constant), Kualitas Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Komisaris Independen
b. Dependent Variable: Integritas Laporan Keuangan

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	297569195458.203	4	74392298864.551	.139	.967 ^b
	Residual	44017324720871.586	82	536796642937.458		
	Total	44314893916329.790	86			

a. Dependent Variable: Integritas Laporan Keuangan
b. Predictors: (Constant), Kualitas Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Komisaris Independen

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-20775.784	478551.910		-.043	.965
	Kepemilikan Institusional	-52845.687	277101.449	-.022	-.191	.849
	Kepemilikan Manajerial	-118206.382	212361.620	-.063	-.557	.579
	Komisaris Independen	354626.373	757815.482	.054	.468	.641
	Kualitas Audit	55096.065	200487.517	.031	.275	.784

a. Dependent Variable: Integritas Laporan Keuangan

NPAR TESTS
 /K-S (NORMAL) =RES_1
 /MISSING ANALYSIS.

NPar Tests

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		87
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	715422.50259510
Most Extreme Differences	Absolute	.399
	Positive	.399
	Negative	-.354
Test Statistic		.399
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.
 b. Calculated from data.
 c. Lilliefors Significance Correction.

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3 X4
  /SCATTERPLOT=(*SRESID ,*ZPRED) (*ZPRED ,Y)
  /RESIDUALS HISTOGRAM(ZRESID) NORMPROB(ZRESID)
  /SAVE RESID.

```

Regression

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Kualitas Audit, Kepemilikan Manajerial, Komisararis Independen, Kepemilikan Institusional ^b		Enter

a. Dependent Variable: Integritas Laporan Keuangan
b. All requested variables entered.

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.398 ^a	.158	.093	888.884669

a. Predictors: (Constant), Kualitas Audit, Kepemilikan Manajerial, Komisararis Independen, Kepemilikan Institusional
b. Dependent Variable: Integritas Laporan Keuangan

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7711587.013	4	1927896.753	2.440	.058 ^b
	Residual	41086029.690	52	790115.956		
	Total	48797616.703	56			

a. Dependent Variable: Integritas Laporan Keuangan
b. Predictors: (Constant), Kualitas Audit, Kepemilikan Manajerial, Komisararis Independen, Kepemilikan Institusional

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1053.856	1204.230		-.875	.386
	Kepemilikan Institusional	219.136	1445.467	.020	.152	.880
	Kepemilikan Manajerial	-9889.293	6037.990	-.215	-1.638	.107
	Komisaris Independen	2414.865	1162.888	.271	2.077	.043
	Kualitas Audit	916.684	466.964	.253	1.963	.055

a. Dependent Variable: Integritas Laporan Keuangan

NPAR TESTS

/K-S (NORMAL) =RES_2
/MISSING ANALYSIS.

NPar Tests

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		57
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	856.55069997
Most Extreme Differences	Absolute	.119
	Positive	.119
	Negative	-.064
Test Statistic		.119
Asymp. Sig. (2-tailed)		.044 ^c

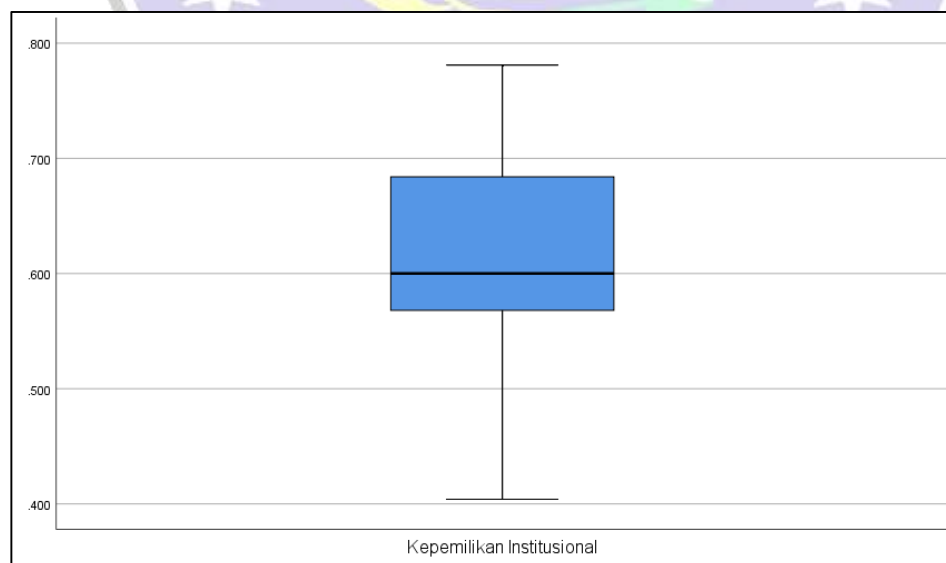
a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Explore

Case Processing Summary						
	Valid		Cases Missing		Total	
	N	Percent	N	Percent	N	Percent
Kepemilikan Institusional	57	100.0%	0	0.0%	57	100.0%

Descriptives				
		Statistic	Std. Error	
Kepemilikan Institusional	Mean	.61935	.011394	
	95% Confidence Interval for Mean	Lower Bound	.59653	
		Upper Bound	.64218	
	5% Trimmed Mean	.61988		
	Median	.60000		
	Variance	.007		
	Std. Deviation	.086020		
	Minimum	.404		
	Maximum	.781		
	Range	.377		
	Interquartile Range	.116		
	Skewness	.030	.316	
	Kurtosis	-.280	.623	

Kepemilikan Institusional



```

EXAMINE VARIABLES=X2
/PLOT BOXPLOT STEMLEAF
/COMPARE GROUPS
/STATISTICS DESCRIPTIVES EXTREME
/CINTERVAL 95
/MISSING LISTWISE
/NOTOTAL.

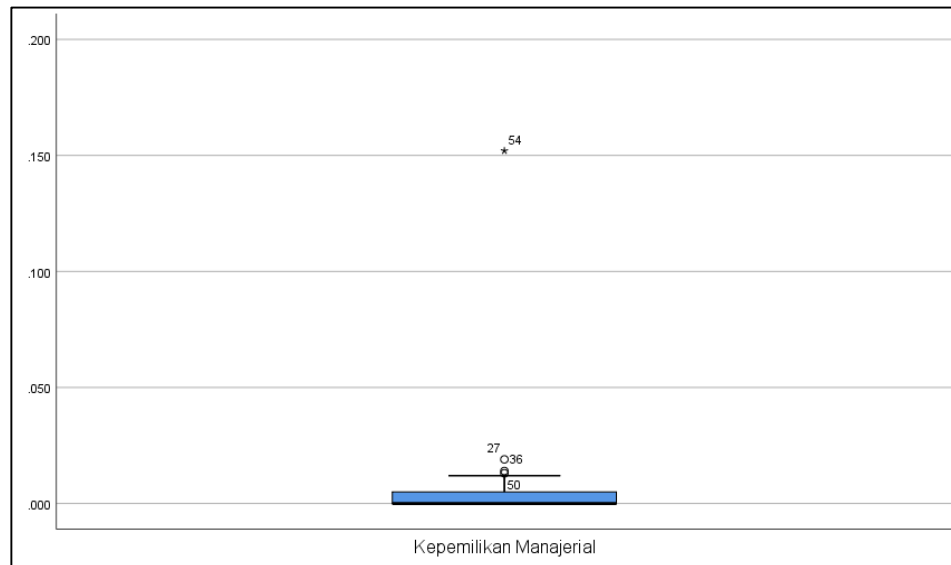
```

Explore

Case Processing Summary						
	Valid		Cases Missing		Total	
	N	Percent	N	Percent	N	Percent
Kepemilikan Manajerial	57	100.0%	0	0.0%	57	100.0%

Descriptives			
		Statistic	Std. Error
Kepemilikan Manajerial	Mean	.00526	.002684
	95% Confidence Interval for Mean	Lower Bound	-.00011
		Upper Bound	.01064
	5% Trimmed Mean		.00228
	Median		.00000
	Variance		.000
	Std. Deviation		.020267
	Minimum		.000
	Maximum		.152
	Range		.152
	Interquartile Range		.005
	Skewness	7.022	.316
	Kurtosis	51.457	.623

Kepemilikan Manajerial



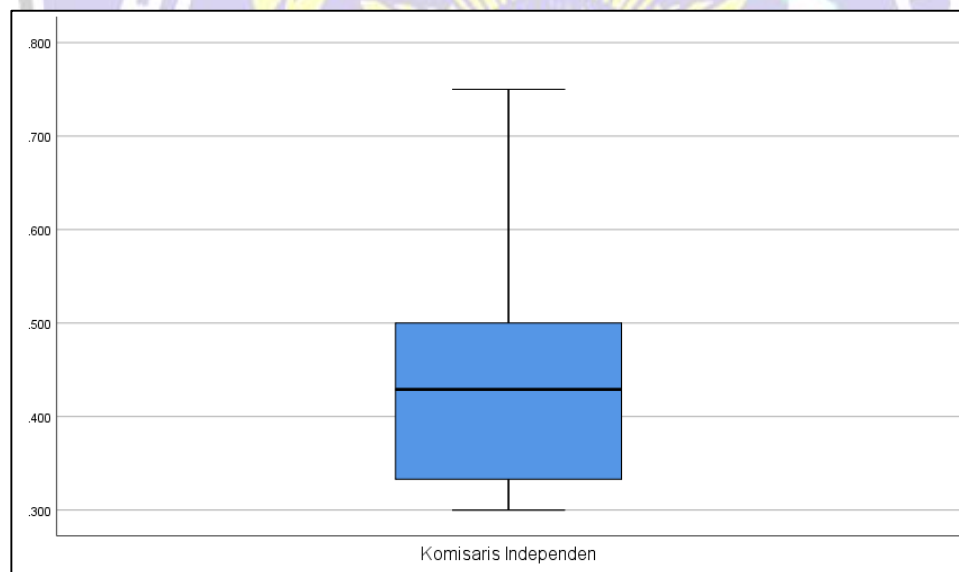
```
EXAMINE VARIABLES=X3
/PLOT BOXPLOT STEMLEAF
/COMPARE GROUPS
/STATISTICS DESCRIPTIVES EXTREME
/CINTERVAL 95
/MISSING LISTWISE
/NOTOTAL.
```

Explore

Case Processing Summary						
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Komisaris Independen	57	100.0%	0	0.0%	57	100.0%

Descriptives				
		Statistic	Std. Error	
Komisaris Independen	Mean	.44125	.013900	
	95% Confidence Interval for Mean	Lower Bound	.41340	
		Upper Bound	.46909	
	5% Trimmed Mean	.43444		
	Median	.42900		
	Variance	.011		
	Std. Deviation	.104942		
	Minimum	.300		
	Maximum	.750		
	Range	.450		
	Interquartile Range	.167		
	Skewness	.798	.316	
	Kurtosis	.283	.623	

Komisaris Independen




```

EXAMINE VARIABLES=X4
/PLOT BOXPLOT STEMLEAF
/COMPARE GROUPS
/STATISTICS DESCRIPTIVES EXTREME
/CINTERVAL 95
/MISSING LISTWISE
/NOTOTAL.

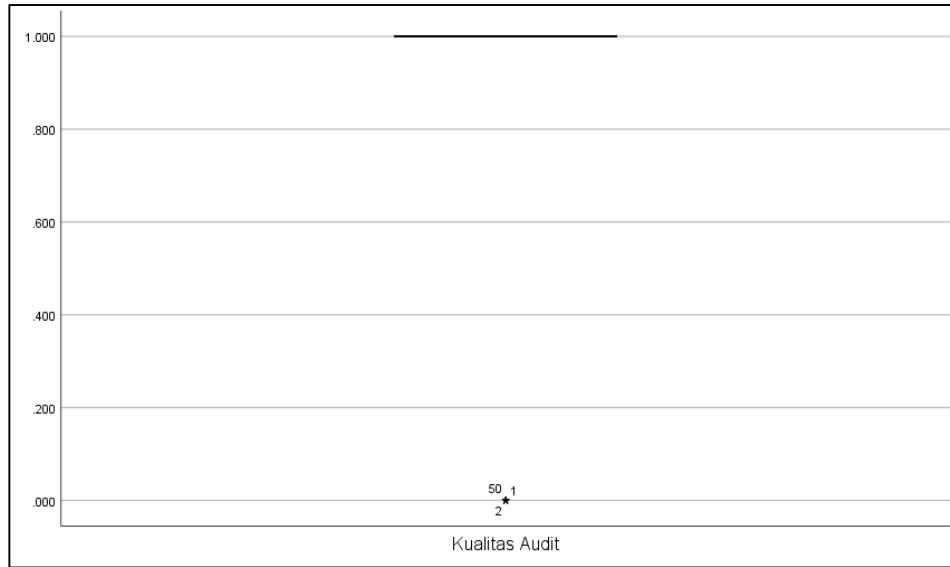
```

Explore

Case Processing Summary						
	Valid		Cases Missing		Total	
	N	Percent	N	Percent	N	Percent
Kualitas Audit	57	100.0%	0	0.0%	57	100.0%

Descriptives				
		Statistic	Std. Error	
Kualitas Audit	Mean	.92982	.034135	
	95% Confidence Interval for Mean	Lower Bound	.86144	
		Upper Bound	.99821	
	5% Trimmed Mean	.97758		
	Median	1.00000		
	Variance	.066		
	Std. Deviation	.257713		
	Minimum	.000		
	Maximum	1.000		
	Range	1.000		
	Interquartile Range	.000		
	Skewness	-3.457	.316	
	Kurtosis	10.311	.623	

Kualitas Audit



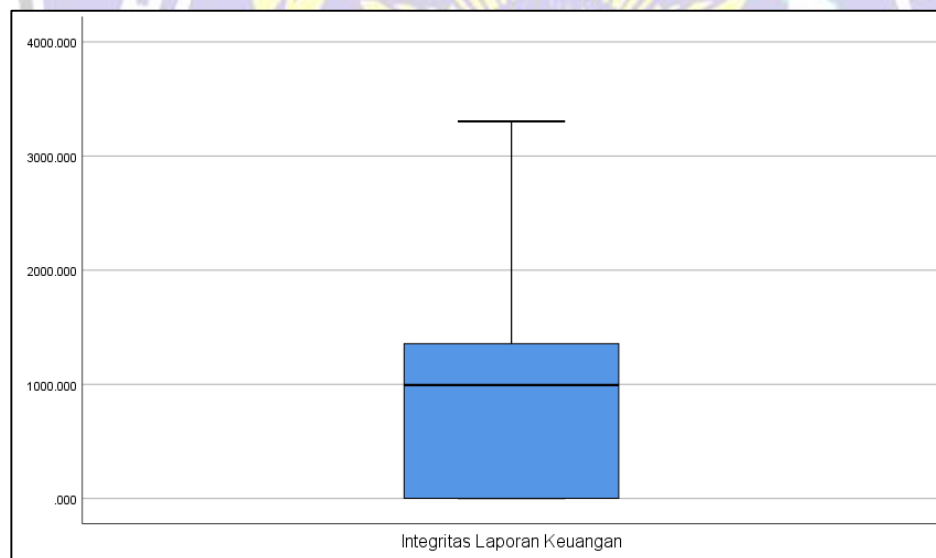
```
EXAMINE VARIABLES=Y
/PLOT BOXPLOT STEMLEAF
/COMPARE GROUPS
/STATISTICS DESCRIPTIVES EXTREME
/CINTERVAL 95
/MISSING LISTWISE
/NOTOTAL.
```

Explore

Case Processing Summary						
	Valid		Cases Missing		Total	
	N	Percent	N	Percent	N	Percent
Integritas Laporan Keuangan	57	100.0%	0	0.0%	57	100.0%

Descriptives				
		Statistic	Std. Error	
Integritas Laporan Keuangan	Mean	947.72070	123.642525	
	95% Confidence Interval for Mean	Lower Bound	700.03496	
		Upper Bound	1195.40644	
	5% Trimmed Mean	880.01918		
	Median	993.61200		
	Variance	871386.013		
	Std. Deviation	933.480590		
	Minimum	.000		
	Maximum	3303.482		
	Range	3303.482		
	Interquartile Range	1374.680		
	Skewness	.725	.316	
	Kurtosis	-.144	.623	

Integritas Laporan Keuangan



```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3 X4
  /SCATTERPLOT=(*SRESID ,*ZPRED) (*ZPRED ,Y)
  /RESIDUALS HISTOGRAM(ZRESID) NORMPROB(ZRESID)
  /SAVE RESID.

```

Regression

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Kualitas Audit, Kepemilikan Manajerial, Komisaris Independen, Kepemilikan Institusional ^b		Enter

a. Dependent Variable: Integritas Laporan Keuangan
b. All requested variables entered.

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.398 ^a	.158	.093	888.884669

a. Predictors: (Constant), Kualitas Audit, Kepemilikan Manajerial, Komisaris Independen, Kepemilikan Institusional
b. Dependent Variable: Integritas Laporan Keuangan

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7711587.013	4	1927896.753	2.440	.058 ^b
	Residual	41086029.690	52	790115.956		
	Total	48797616.703	56			

a. Dependent Variable: Integritas Laporan Keuangan
b. Predictors: (Constant), Kualitas Audit, Kepemilikan Manajerial, Komisaris Independen, Kepemilikan Institusional

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1053.856	1204.230		-.875	.386
	Kepemilikan Institusional	219.136	1445.467	.020	.152	.880
	Kepemilikan Manajerial	-9889.293	6037.990	-.215	-1.638	.107
	Komisaris Independen	2414.865	1162.888	.271	2.077	.043
	Kualitas Audit	916.684	466.964	.253	1.963	.055

a. Dependent Variable: Integritas Laporan Keuangan

NPAR TESTS

/K-S (NORMAL) =RES_3
/MISSING ANALYSIS.

NPar Tests

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		57
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	856.55069997
Most Extreme Differences	Absolute	.119
	Positive	.119
	Negative	-.064
Test Statistic		.119
Asymp. Sig. (2-tailed)		.044 ^c

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3 X4
  /SCATTERPLOT=(*SRESID ,*ZPRED) (*ZPRED ,Y)
  /RESIDUALS HISTOGRAM(ZRESID) NORMPROB(ZRESID)
  /SAVE RESID.

```

Regression

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Kualitas Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Komisararis Independen ^b		Enter

a. Dependent Variable: Integritas Laporan Keuangan
b. All requested variables entered.

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.494 ^a	.244	.178	849.446651

a. Predictors: (Constant), Kualitas Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Komisararis Independen
b. Dependent Variable: Integritas Laporan Keuangan

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10697194.791	4	2674298.698	3.706	.011 ^b
	Residual	33191742.203	46	721559.613		
	Total	43888936.995	50			

a. Dependent Variable: Integritas Laporan Keuangan
b. Predictors: (Constant), Kualitas Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Komisararis Independen

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1221.461	1377.484		-.887	.380
	Kepemilikan Institusional	-46.443	1415.125	-.004	-.033	.974
	Kepemilikan Manajerial	-109864.254	36762.246	-.388	-2.989	.004
	Komisaris Independen	2498.661	1113.565	.293	2.244	.030
	Kualitas Audit	1438.652	864.412	.215	1.664	.103

a. Dependent Variable: Integritas Laporan Keuangan

NPAR TESTS
 /K-S (NORMAL) =RES_4
 /MISSING ANALYSIS.

NPar Tests

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		51
Normal Parameters ^{a,b}	Mean	.000000
	Std. Deviation	814.76060537
Most Extreme Differences	Absolute	.097
	Positive	.097
	Negative	-.075
Test Statistic		.097
Asymp. Sig. (2-tailed)		.200 ^{c,d}

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

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3 X4
  /RESIDUALS DURBIN.

```

Regression

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Kualitas Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Komisaris Independen ^b		Enter

a. Dependent Variable: Integritas Laporan Keuangan
b. All requested variables entered.

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.494 ^a	.244	.178	849.446651	1.067

a. Predictors: (Constant), Kualitas Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Komisaris Independen
b. Dependent Variable: Integritas Laporan Keuangan

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10697194.791	4	2674298.698	3.706	.011 ^b
	Residual	33191742.203	46	721559.613		
	Total	43888936.995	50			

a. Dependent Variable: Integritas Laporan Keuangan
b. Predictors: (Constant), Kualitas Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Komisaris Independen

		Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-1221.461	1377.484		-.887	.380		
	Kepemilikan Institusional	-46.443	1415.125	-.004	-.033	.974	.961	1.041
	Kepemilikan Manajerial	-109864.254	36762.246	-.388	-2.989	.004	.974	1.026
	Komisaris Independen	2498.661	1113.565	.293	2.244	.030	.965	1.036
	Kualitas Audit	1438.652	864.412	.215	1.664	.103	.985	1.015

a. Dependent Variable: Integritas Laporan Keuangan

		Collinearity Diagnostics ^a						
		Eigenvalue	Condition Index	(Constant)	Variance Proportions			
Model	Dimensi				Kepemilikan Institusional	Kepemilikan Manajerial	Komisaris Independen	Kualitas Audit
1	1	4.252	1.000	.00	.00	.02	.00	.00
	2	.672	2.515	.00	.00	.96	.00	.00
	3	.052	9.049	.00	.05	.00	.79	.04
	4	.018	15.183	.00	.46	.02	.00	.57
	5	.005	28.013	1.00	.49	.00	.20	.40

a. Dependent Variable: Integritas Laporan Keuangan

Residuals Statistics ^a					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-296.80557	2064.80737	1039.24963	462.540696	51
Residual	-1325.398193	1863.293335	.000000	814.760605	51
Std. Predicted Value	-2.889	2.217	.000	1.000	51
Std. Residual	-1.560	2.194	.000	.959	51

a. Dependent Variable: Integritas Laporan Keuangan

```

COMPUTE Lag_Res4=LAG (RES_4) .
EXECUTE.
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN (.05) POUT (.10)
  /NOORIGIN
  /DEPENDENT RES_4
  /METHOD=ENTER Lag_Res4.

```

Regression

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Lag_Res4 ^b		Enter

a. Dependent Variable: Unstandardized Residual
b. All requested variables entered.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.466 ^a	.217	.201	735.64831390

a. Predictors: (Constant), Lag_Res4

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7215177.000	1	7215177.000	13.332	.001 ^b
	Residual	25976565.204	48	541178.442		
	Total	33191742.203	49			

a. Dependent Variable: Unstandardized Residual
b. Predictors: (Constant), Lag_Res4

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.201	104.037		.012	.991
	Lag_Res4	.466	.128	.466	3.651	.001

a. Dependent Variable: Unstandardized Residual

```

COMPUTE Lag_X1=X1-(0.466*LAG(X1)).
EXECUTE.
COMPUTE Lag_X2=X2-(0.466*LAG(X2)).
EXECUTE.
COMPUTE Lag_X3=X3-(0.466*LAG(X3)).
EXECUTE.
COMPUTE Lag_X4=X4-(0.466*LAG(X4)).
EXECUTE.
COMPUTE Lag_Y=Y-(0.466*LAG(Y)).
EXECUTE.
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Lag_Y
  /METHOD=ENTER Lag_X1 Lag_X2 Lag_X3 Lag_X4
  /RESIDUALS DURBIN.

```

Regression

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Lag_X4, Lag_X1, Lag_X3, Lag_X2 ^b		. Enter

a. Dependent Variable: Lag_Y
b. All requested variables entered.

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.499 ^a	.249	.182	743.46903	1.892

a. Predictors: (Constant), Lag_X4, Lag_X1, Lag_X3, Lag_X2
b. Dependent Variable: Lag_Y

```

COMPUTE ABSUT=ABS (RES_4) .
EXECUTE .
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN (.05) POUT (.10)
  /NOORIGIN
  /DEPENDENT ABSUT
  /METHOD=ENTER Lag_X1 Lag_X2 Lag_X3 Lag_X4 .

```

Regression

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Lag_X4, Lag_X1, Lag_X3, Lag_X2 ^b	.	Enter

a. Dependent Variable: ABSUT
b. All requested variables entered.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.288 ^a	.083	.002	437.12362

a. Predictors: (Constant), Lag_X4, Lag_X1, Lag_X3, Lag_X2

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	780491.112	4	195122.778	1.021	.407 ^b
	Residual	8598467.802	45	191077.062		
	Total	9378958.913	49			

a. Dependent Variable: ABSUT
b. Predictors: (Constant), Lag_X4, Lag_X1, Lag_X3, Lag_X2

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	1040.750	716.464		1.453	.153
	Lag_X1	147.326	930.971	.023	.158	.875
	Lag_X2	-4404.451	23245.675	-.030	-.189	.851
	Lag_X3	991.553	811.385	.186	1.222	.228
	Lag_X4	-1150.400	1057.899	-.173	-1.087	.283

a. Dependent Variable: ABSUT

```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Lag_Y
  /METHOD=ENTER Lag_X1 Lag_X2 Lag_X3 Lag_X4.

```

Regression

Variables Entered/Removed ^a			
Model	Variables Entered	Variables Removed	Method
1	Lag_X4, Lag_X1, Lag_X3, Lag_X2 ^b	.	Enter

a. Dependent Variable: Lag_Y
b. All requested variables entered.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.499 ^a	.249	.182	743.46903

a. Predictors: (Constant), Lag_X4, Lag_X1, Lag_X3, Lag_X2

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8242005.003	4	2060501.251	3.728	.011 ^b
	Residual	24873578.949	45	552746.199		
	Total	33115583.952	49			

a. Dependent Variable: Lag_Y
b. Predictors: (Constant), Lag_X4, Lag_X1, Lag_X3, Lag_X2

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	-818.711	1218.576		-.672	.505
	Lag_X1	1076.239	1583.415	.088	.680	.500
	Lag_X2	-142608.367	39536.731	-.516	-3.607	.001
	Lag_X3	1759.568	1380.020	.176	1.275	.209
	Lag_X4	1451.110	1799.297	.116	.806	.424

a. Dependent Variable: Lag_Y



LAMPIRAN 9

**(Surat Keterangan Hasil Cek
Plagiasi)**





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Nama : Elvy Prastikawati

NIM : 19441699

Prodi : S1-Akuntansi

Judul : Pengaruh Mekanisme Good Corporate Governance dan Kualitas Audit Terhadap Integritas Laporan Keuangan (Studi Pada Perusahaan Terindeks Kompas100 Periode 2019-2021)

Dosen pembimbing :

1. Dwiati Marsiwi, SE., M.Si. Ak. CA

2. Ika Farida Ulfah, S.Pd., M.Si

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Nb: Dosen pembimbing dimohon untuk mengecek kembali keaslian soft file karya ilmiah yang telah diperiksa melalui Turnitin perpustakaan



LAMPIRAN 10

(Berita Acara)



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
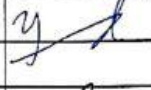
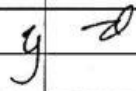
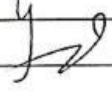
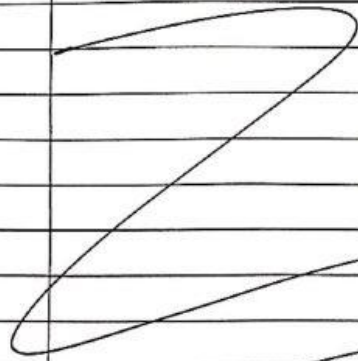
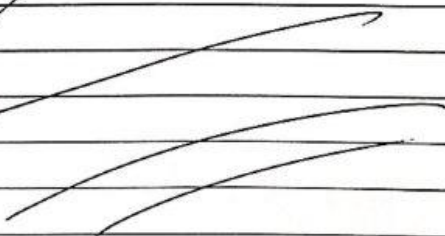
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5. Alamat : Dkh. Duwet RT/RW.001/007 Ds. Gegean Kec. Sukorejo Kab. Ponorogo
6. Judul Skripsi : Pengaruh *Good Corporate Governance* terhadap Integritas Laporan Keuangan (Studi pada Perusahaan Indeks Kompas100 yang terdaftar di Bursa Efek Indonesia Periode 2019-2021)
7. Masa Pembimbingan : September 2022 s/d Agustus 2023
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
12/5/2022	Penulisan Keperensi, penambahan alasan pemilihan objek, penulisan rumus, kerangka penulisan	
12/12/2022	Kerangka - Revisi ACC Proposal	
19/12/2022	Revisi Bab 1-3 Proposal	
16/2/2023	Revisi Proposal	
24/2/2023	ACC Proposal ke Pemb 2 : Bab 1-3	
20/2/2023	Revisi Bab 1-3	
7/3/2023	Revisi bab 2, 3	
8/3/2023	ACC Bab 1-3	
10/3/2023	Revisi Bab 1-3	
19/5/2023	Revisi Bab 1-3	
6/6/2023	ACC Bab 1-3	
16-6-2023	Revisi Bab 4-5	
1		

Tanggal Disetujui	BAB	Paraf Pembimbing
27-6-2023	Peny Bab 4&5, Full Draft	
3 Juli 2023	ACC Bab 4&5 Peny Full Draft	
7 Juli 2023	ACC Full Draft "Daftar ujian skripsi"	
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10. Tanggal Cek Plagiasi : 7 Juli 2023
11. Keterangan Bimbingan Telah Selesai : _____
12. Telah Di Evaluasi/Di Uji Dengan Nilai : _____ (angka)
 _____ (huruf)

Pembimbing,



DWIATI MARSIVI, SE., M.Si. Ak. CA
 NIDN. 003127202

Ponorogo, 24 November 2022
 Dekan,



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 NIP. 19760508 200501 1 002