

Indeks Pengungkapan Corporate governance

NO	INDUSTRI	IPCG				
		2009	2010	2011	2012	2013
1	ADES	42,72	41,75	31,07	57,29	36,90
2	ALMI	52,43	32,04	43,69	46,61	44,67
3	AUTO	49,51	50,49	52,43	23,31	43,69
4	BRAM	47,58	50,49	40,78	44,67	44,67
5	BRNA	54,37	39,81	47,57	28,16	49,52
6	BRPT	56,31	50,49	49,52	38,84	28,16
7	BTON	28,16	29,13	28,13	39,81	38,84
8	BUDI	36,89	28,46	38,83	33,99	51,46
9	CEKA	52,43	47,58	42,72	45,64	42,72
10	CTBN	56,31	37,86	43,95	34,96	56,32
11	DLTA	54,37	52,43	56,63	51,46	42,72
12	DPNS	53,4	42,72	47,57	56,32	47,58
13	DVLA	42,72	43,95	45,63	42,72	46,61
14	FASW	34,95	35,95	40,78	40,78	51,46
15	GDYR	32,04	36,89	39,81	51,46	40,78
16	GGRM	44,66	43,69	44,66	46,61	42,72
17	INDF	51,46	47,57	35,92	42,72	56,32
18	INDR	34,95	33,01	28,16	47,58	41,75
19	INTP	41,75	41,75	56,63	56,32	51,46
20	KAEF	37,86	35,92	42,72	42,72	45,64
21	KLBI	36,89	39,81	38,83	51,46	36,90
22	KLBF	33,98	40,78	46,60	49,52	34,96
23	LION	54,37	57,29	54,37	43,69	45,64
24	MERCK	53,40	49,51	49,51	44,67	33,99
25	SMCB	29,13	39,81	38,83	36,90	38,84
26	SMGR	30,10	42,72	40,78	42,72	44,67
27	SMSM	29,13	41,75	43,69	48,55	39,81
28	SOBI	35,92	31,07	37,86	36,90	42,72
29	TCID	45,63	34,95	41,75	41,75	48,55
30	ULTJ	30,10	40,78	49,51	45,64	23,31
31	UNIC	36,89	36,89	44,64	46,61	46,61
32	UNVR	44,66	41,75	45,63	38,84	57,29

DATA PERUSAHAAN

N0	Kode Perusahaan	Nama Perusahaan
1	ADES	PT. AKASHA WIRA INTERNATIONAL Tbk.
2	ALMI	PT. ALUMINDO LIGTH METAL INDUSTRY Tbk.
3	AUTO	PT. ASTRA OTOPARTS Tbk.
4	BRAM	PT INDO KORDSA Tbk.
5	BRNA	PT. BERLINA Tbk.
6	BRPT	PT. BARITO PASIFIC Tbk.
7	BTON	PT. BETONJAYA MANUNGGAL Tbk.
8	BUDI	PT. BUDI ACID JAYA Tbk.
9	CEKA	PT. CAHAYA KALBAR Tbk.
10	CTBN	PT. CITRA TUBINDO Tbk.
11	DLTA	PT. DELTA DJAKARTA Tbk.
12	DPNS	PT. DUTA PERTIWI NUSANTARA Tbk.
13	DVLA	PT. DARYA-VARIA LABORATORIA Tbk.
14	FASW	PT. FAJAR SURYA WISESA Tbk.
15	GDYR	PT. GOODYEAR INDONESIA Tbk.
16	GGRM	PT GUDANG GARAM Tbk.
17	INDF	PT INDOFOOD SUKSES MAKMUR Tbk.
18	INDR	PT. INDO-RAMA SYNTHETICS Tbk.
19	INTP	PT. INDOCEMENT TUNGGAL PRAKARSA Tbk.
20	KAEF	PT. KIMIA FARMA (Persero) Tbk.
21	KLBI	PT. KMI WIRE and CABLE Tbk.
22	KLBF	PT. KALBE FARMA Tbk.
23	LION	PT. LION METAL WORKS Tbk.
24	MREK	PT. MERCK Tbk.
25	SMCB	PT SEMEN CIBINONGTbk.
26	SMGR	PT SEMEN GRESIK (Persero) Tbk.
27	SMSM	PT. SELAMAT SEMPURNA Tbk.
28	SOBI	PT. SORINI AGRO ASIA CORPORINDO Tbk.
29	TCID	PT. MANDOM INDONESIA Tbk.
30	ULTJ	PT. ULTRAJAYA MILK INDUSTRY & TRADING COMPANY Tbk.
31	UNIC	PT. UNGGUL INDAH CAHAYA Tbk.
32	UNVR	PT. UNILEVER INDONESIA Tbk.

Ukuran Perusahaan (LnSIZE)

NO	INDUSTRI	LnSIZE				
		2009	2010	2011	2012	2013
1	ADES	25,91	26,51	26,48	26,69	26,81
2	ALMI	28,02	28,04	28,25	28,26	28,64
3	AUTO	29,17	29,35	29,57	29,82	30,17
4	BRAM	21,02	21,12	26,07	26,16	26,2
5	BRNA	30,44	30,4	27,19	27,37	27,75
6	BRPT	30,44	30,4	28,37	28,38	28,47
7	BTON	24,97	25,22	25,5	25,7	25,89
8	BUDI	28,1	28,31	28,38	28,46	28,49
9	CEKA	27,07	27,47	27,44	27,66	27,7
10	CTBN	26,01	26,34	26,22	26,32	26,34
11	DLTA	27,36	27,29	27,27	27,34	27,49
12	DPNS	25,68	25,89	25,87	25,94	26,27
13	DVLA	27,39	27,47	27,55	27,7	27,81
14	FASW	28,93	29,13	29,23	29,35	29,37
15	GDYR	25,48	25,57	25,6	25,54	25,43
16	GGRM	30,94	31,06	31,3	31,36	31,56
17	INDF	31,33	31,49	31,61	31,71	31,99
18	INDR	27,02	27,06	27,24	27,26	27,32
19	INTP	30,22	30,36	30,53	23,85	30,91
20	KAEF	28,08	28,14	28,22	28,36	28,54
21	KLBI	26,92	27,11	27,71	27,78	27,92
22	KLBF	29,5	29,58	29,74	29,87	30,06
23	LION	26,33	26,44	26,63	26,8	26,94
24	MERCK	26,8	26,8	27,09	27,07	27,27
25	SMCB	29,61	29,98	30,02	30,02	30,33
26	SMGR	30,19	30,38	30,61	30,91	31,06
27	SMSM	27,57	27,7	27,91	28	28,16
28	SOBI	27,86	28,14	28,07	27,9	27,93
29	TCID	27,63	27,68	27,75	27,86	28,01
30	ULTJ	28,18	28,33	28,41	28,52	28,66
31	UNIC	26,2	26,26	26,36	26,24	26,32
32	UNVR	29,64	29,79	29,98	30,11	30,22

Umur Listing Perusahaan (ULP)

NO	INDUSTRI	ULP				
		2009	2010	2011	2012	2013
1	ADES	15	16	17	18	19
2	ALMI	13	14	15	16	17
3	AUTO	11	12	13	14	15
4	BRAM	10	11	12	13	14
5	BRNA	16	17	18	19	20
6	BRPT	16	17	18	19	20
7	BTON	8	9	10	11	12
8	BUDI	14	15	16	17	18
9	CEKA	5	6	7	8	9
10	CTBN	20	21	22	23	24
11	DLTA	25	26	27	28	29
12	DPNS	19	20	21	22	23
13	DVLA	15	16	17	18	19
14	FASW	15	16	17	18	19
15	GDYR	29	30	31	32	33
16	GGRM	19	20	21	22	23
17	INDF	15	16	17	18	19
18	INDR	19	20	21	22	23
19	INTP	15	16	17	18	19
20	KAEF	8	9	10	11	12
21	KLBI	17	18	19	20	21
22	KLBF	18	19	20	21	22
23	LION	16	17	18	19	20
24	MERCK	28	29	30	31	32
25	SMCB	32	33	34	35	36
26	SMGR	14	15	16	17	18
27	SMSM	13	14	15	16	17
28	SOBI	17	18	19	20	21
29	TCID	16	17	18	19	20
30	ULTJ	19	20	21	22	23
31	UNIC	20	21	22	23	24
32	UNVR	11	12	13	14	15

Kepemilikan Dispersi (VARIANCE)

NO	INDUSTRI	VARIANCE				
		2009	2010	2011	2012	2013
1	ADES	5123,926	2579,608	3314,224	3314,224	3314,224
2	ALMI	127,366	35348,1	35348,1	35348,1	13,02831
3	AUTO	2014,167	2014,167	377,2233	377,2233	252,5056
4	BRAM	170,8955	170,8955	535,4044	522,4593	191,9575
5	BRNA	275,2778	249,0109	66,99801	56,18329	59,53128
6	BRPT	275,2778	256,5972	275,2778	275,2778	337,8733
7	BTON	377,3468	318,5599	356,5218	355,574	355,574
8	BUDI	152,1112	156,4072	86,06117	127,6225	216,6732
9	CEKA	2163,944	2163,944	2163,944	2163,944	1716,744
10	CTBN	319,6325	319,6325	319,6325	319,6325	155,0341
11	DLTA	497,2033	497,2033	474,9	474,9	474,9
12	DPNS	239,3095	232,1258	242,4845	241,0071	257,7389
13	DVLA	3639,751	3639,751	3639,751	3639,751	3639,751
14	FASW	392,0467	392,6413	386,3971	386,3971	386,3971
15	GDYR	2004,1	2004,1	2005,469	2004,548	1653,691
16	GGRM	1296,632	1350,354	849,4099	848,5972	848,5972
17	INDF	831,6714	831,3389	554,3603	549,5034	549,5034
18	INDR	422,6392	425,9719	399,8223	402,8944	405,2646
19	INTP	365,6442	365,6442	365,6442	365,6442	365,6442
20	KAEF	903,2789	903,2789	1140,6	2434,834	1140,6
21	KLBI	58,05774	64,95021	64,95021	71,26189	71,26189
22	KLBF	163,4634	164,6164	164,7321	164,7321	163,787
23	LION	279,2038	279,2038	379,145	379,145	379,145
24	MERCK	1152	1152	1152	1152	1152
25	SMCB	1465,73	1684,235	1680,438	1699,535	1710,903
26	SMGR	234,5124	2,0402	2,0402	2,0402	2,0402
27	SMSM	132,1938	132,1938	132,1938	132,1938	132,1938
28	SOBI	629,6142	629,6142	4600,323	4737,538	4737,538
29	TCID	337,4287	387,5077	435,6866	435,6866	435,5785
30	ULTJ	140,8547	143,2883	124,6671	124,6671	122,173
31	UNIC	275,9982	275,9982	275,8267	272,6442	253,7001
32	UNVR	2450	2450	2450	2450	2450

Profitabilitas (ROE)

NO	INDUSTRI	ROE				
		2009	2010	2011	2012	2013
1	ADES	0,239276	0,316977	0,206432	0,412503	0,210199
2	ALMI	0,056747	0,086443	0,083039	0,025893	0,115037
3	AUTO	0,239426	0,294056	0,231652	0,196246	0,115035
4	BRAM	0,073428	0,125085	4,201698	144,5973	12,01924
5	BRNA	0,020632	0,032409	0,307785	0,357517	0,132828
6	BRPT	0,086912	0,095345	0,023436	0,127321	0,034553
7	BTON	0,145268	0,114674	0,207383	0,217832	0,184692
8	BUDI	0,196784	0,060482	0,080938	0,004273	0,04496
9	CEKA	0,164155	0,095747	0,237758	0,125904	0,1228
10	CTBN	0,132647	0,163911	0,349145	0,242119	0,252913
11	DLTA	0,214331	0,241604	0,264803	3,567652	0,399815
12	DPNS	0,066078	0,122076	0,050635	0,155526	0,304356
13	DVLA	0,130239	0,173088	0,166111	0,176947	0,137527
14	FASW	0,174638	0,156303	0,073452	0,002929	0,159864
15	GDYR	0,292627	0,160434	0,045711	0,126569	0,071051
16	GGRM	0,18882	0,195606	0,201952	0,152926	0,149031
17	INDF	0,204408	0,175926	0,15475	0,139985	0,134502
18	INDR	0,044511	0,090856	0,035213	0,015473	0,013728
19	INTP	0,25716	0,246528	0,228901	0,245299	0,231111
20	KAEF	0,062801	0,124517	0,137118	0,14274	0,132756
21	KLBI	0,090166	0,16622	0,088542	0,148158	0,082971
22	KLBF	0,097764	0,079392	0,236301	0,240385	0,235795
23	LION	0,147557	0,148623	0,173923	0,229605	0,155757
24	MERCK	0,414192	0,327242	0,46776	0,258693	0,342519
25	SMCB	0,141052	0,121423	0,141294	0,160464	0,11472
26	SMGR	0,3262	0,302606	0,270994	0,271115	0,268392
27	SMSM	0,266863	0,289618	0,308569	0,327361	0,335939
28	SOBI	0,234165	0,090475	0,046778	0,063836	0,156039
29	TCID	0,141476	0,138585	0,137489	0,137491	0,152633
30	ULTJ	0,051321	0,082532	0,091589	0,210813	0,161342
31	UNIC	0,031892	0,027876	0,044325	0,014958	0,070879
32	UNVR	0,822105	0,837236	11,31316	1,21943	1,258059

Ukuran Dewan Komisaris (UDK)

NO	INDUSTRI	UDK				
		2009	2010	2011	2012	2013
1	ADES	3	3	3	3	3
2	ALMI	5	5	5	5	4
3	AUTO	7	11	10	10	11
4	BRAM	7	7	7	7	7
5	BRNA	5	5	4	4	3
6	BRPT	5	5	5	5	3
7	BTON	2	2	2	2	2
8	BUDI	5	5	3	3	3
9	CEKA	3	3	3	3	3
10	CTBN	4	5	5	5	6
11	DLTA	5	5	5	5	5
12	DPNS	3	3	3	3	3
13	DVLA	6	6	5	5	5
14	FASW	3	3	3	3	3
15	GDYR	3	3	3	3	3
16	GGRM	5	4	4	4	3
17	INDF	10	10	9	8	8
18	INDR	5	5	5	5	5
19	INTP	7	7	7	7	7
20	KAEF	4	4	5	5	5
21	KLBI	5	5	5	5	6
22	KLBF	6	6	6	6	6
23	LION	3	3	3	3	3
24	MERCK	3	3	3	3	3
25	SMCB	7	7	7	7	6
26	SMGR	6	5	6	6	6
27	SMSM	3	3	3	3	3
28	SOBI	3	4	4	3	3
29	TCID	5	5	5	5	5
30	ULTJ	3	3	3	3	3
31	UNIC	7	7	6	6	6
32	UNVR	6	4	5	5	5

Leverage

NO	INDUSTRI	Laverage				
		2009	2010	2011	2012	2013
1	ADES	12,53783	9,464418	14,53263	7,272668	14,27221
2	ALMI	88,11029	57,84175	60,21273	193,1016	34,77145
3	AUTO	29,23659	37,40789	43,16826	50,95635	95,62284
4	BRAM	95,33123	55,96216	1,665993	0,04841	0,5824
5	BRNA	242,3464	154,2758	12,99609	11,18826	22,58564
6	BRPT	144,9606	113,0671	8,560024	7,931639	7,164395
7	BTON	0,073906	0,185143	0,223986	0,219996	0,211875
8	BUDI	0,510145	0,592126	0,61803	0,628584	0,633869
9	CEKA	0,469747	0,636962	0,508042	0,549084	0,506114
10	CTBN	0,456339	0,58657	0,411975	0,468748	0,449563
11	DLTA	0,223821	0,184757	0,177014	0,197362	0,219693
12	DPNS	0,192935	0,275168	0,238816	0,15674	0,128503
13	DVLA	0,291842	0,249977	0,21131	0,216941	0,231377
14	FASW	0,568377	0,597199	0,634995	0,67607	0,726297
15	GDYR	0,656461	0,637985	0,639337	0,574465	0,49368
16	GGRM	0,327915	0,310475	0,371918	0,359043	0,4206
17	INDF	0,616269	0,474303	0,410102	0,424473	0,508621
18	INDR	0,17737	0,08975	0,188288	0,200853	0,205676
19	INTP	0,195517	0,147839	0,133179	146,6237	0,136412
20	KAEF	0,364354	0,327798	0,301904	0,305736	0,342883
21	KLBI	0,532048	0,511115	0,335569	0,272495	0,336847
22	KLBF	0,260937	0,17922	0,212533	0,217278	0,248793
23	LION	0,160547	0,144691	0,174283	0,142256	0,166043
24	MERCK	0,183853	0,165035	0,154361	0,268143	0,213399
25	SMCB	0,52345	0,345996	0,31261	0,30821	0,411014
26	SMGR	0,264317	0,169197	0,256668	0,316573	0,291915
27	SMSM	0,422022	0,467272	0,410384	0,430803	0,408149
28	SOBI	0,467116	0,579347	0,50658	0,465862	0,394807
29	TCID	0,114439	0,094131	0,097671	0,130592	0,193022
30	ULTJ	0,312298	0,353157	0,101049	0,307451	0,283279
31	UNIC	0,444164	0,454835	0,496483	0,43717	0,459907
32	UNVR	0,504532	0,534682	0,648843	0,668899	0,681255

Analisis statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
LAG_IPCG	159	16,60	53,31	37,4537	,60243	7,59639
LAG_Insize	159	17,16	27,93	24,4498	,13767	1,73589
LAG_ULP	159	2,70	31,52	16,1512	,42960	5,41704
LAG_VARIANCE	159	-4394,27	35331,80	1333,1940	352,57020	4445,74103
LAG_ROE	159	-6,49	144,06	1,1219	,90904	11,46254
LAG_UDK	159	1,62	10,10	4,1477	,13394	1,68896
LAG_LEVERAGE	159	-18,63	242,27	9,9000	2,67210	33,69390
Valid N (listwise)	159					

Hasil Regresi Linear Berganda

Model Summary^{c,d}

Model	R	R Square ^b	Adjusted R Square	Std. Error of the Estimate
1	,979 ^a	,958	,957	7,94654

a. Dependent Variable: LAG_IPCG

ANOVA^{a,b}

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	222497,251	6	37082,875	587,242	,000 ^c
	Residual	9661,575	153	63,148		
	Total	232158,826 ^d	159			

a. Dependent Variable: LAG_IPCG

b. Predictors: (constant) LAG_LEVERAGE, LAG_ROE, LAG_ULP, LAG_VARIANCE, LAG_UDK, LAG_Insize

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	38,189	8,878		4,302	,000
	LAG_Insize	-,145	,372	-,033	-,389	,698
	LAG_ULP	,068	,112	,049	,608	,544
	LAG_VARIANCE	,000	,000	-,111	-1,330	,185
	LAG_ROE	,016	,053	,024	,296	,767
	LAG_UDK	,351	,391	,078	,897	,371
	LAG_LEVERAGE	,049	,019	,215	2,519	,013

a. Dependent Variable: LAG_IPCG

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		159
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	7,38327909
	Absolute	,063
Most Extreme Differences	Positive	,039
	Negative	-,063
Kolmogorov-Smirnov Z		,796
Asymp. Sig. (2-tailed)		,550

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolinearitas

Coefficients^a

Model	Collinearity Statistics		
	Tolerance	VIF	
1	LAG_Insize	,859	1,165
	LAG_ULP	,972	1,029
	LAG_VARIANCE	,900	1,111
	LAG_ROE	,971	1,030
	LAG_UDK	,823	1,216
	LAG_LEVERAGE	,851	1,175

a. Dependent Variable: LAG_IPCG

Uji heteroskedastisitas

Uji Park

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,958	10,253		,093	,926
Ln_Lagsize	-,125	3,224	-,004	-,039	,969
Ln_LagULP	1,020	,591	,151	1,726	,087
Ln_Lagvariance	-,103	,142	-,063	-,726	,469
Ln_LagROE	-,023	,227	-,009	-,103	,918
Ln_LagUDK	-,105	,613	-,016	-,170	,865
Ln_Laglaverage	,137	,126	,102	1,089	,278

a. Dependent Variable: Ln_Res3

Uji autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,235 ^a	,055	,018	7,52759	1,836

a. Predictors: (Constant), LAG_LEVERAGE, LAG_Insize, LAG_ROE, LAG_ULP, LAG_VARIANCE, LAG_UDK

b. Dependent Variable: LAG_IPCG

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
	(Constant)	38,189	8,878		4,302	,000
	LAG_Insize	-,145	,372	-,033	-,389	,698
	LAG_ULP	,068	,112	,049	,608	,544
1	LAG_VARIANCE	,000	,000	-,111	-1,330	,185
	LAG_ROE	,016	,053	,024	,296	,767
	LAG_UDK	,351	,391	,078	,897	,371
	LAG_LEVERAGE	,049	,019	,215	2,519	,013

a. Dependent Variable: LAG_IPCG