

# LAMPIRAN

**Lampiran 1**  
**Hasil Penelitian Terdahulu**

<b>Peneliti</b>	<b>Sampel</b>	<b>Periode Penelitian</b>	<b>Hasil Penelitian</b>
Sutisna (2009)	Perusahaan manufaktur yang terdaftar di BEI	2003-2007	Struktur Kepemilikan tidak berpengaruh terhadap manajemen laba.
Gulzar & Wang (2011)	Seluruh perusahaan yang terdaftar di Shenzhen Stock Exchange	2002-2006	Struktur Kepemilikan berpengaruh positif signifikan terhadap manajemen laba.
Setyaningrum & Sari (2011)	Perusahaan <i>Food and Beverages</i> yang <i>Go Public</i> di BEI	2005-2008	Ukuran perusahaan tidak berpengaruh terhadap manajemen laba.
Halim dkk. (2005)	Perusahaan manufaktur yang termasuk dalam indeks LQ-45 di BEI	2001-2002	Ukuran perusahaan tidak berpengaruh positif terhadap manajemen laba.
Murhadi (2009)	Perusahaan manufaktur yang terdaftar di BEI	2005-2007	Komposisi dewan komisaris tidak berpengaruh terhadap manajemen laba.
Nabilah (2016)	Perusahaan manufaktur yang terdaftar di BEI	2008-2010	Komposisi dewan komisaris berpengaruh positif terhadap manajemen laba.
Safari (2011)	Perusahaan non-keuangan Iran	2004-2009	Spesialisasi industri kap berpengaruh negatif terhadap manajemen laba.
Rahmawati dkk. (2006)	Perusahaan perbankan yang terdaftar di BEI	2000-2004	Asimetri informasi berpengaruh positif signifikan terhadap manajemen laba.
Firdaus (2013)	Perusahaan perbankan yang terdaftar di BEI	2008-2010	Asimetri informasi tidak berpengaruh signifikan terhadap manajemen laba.

## Lampiran 2

### Daftar Perusahaan yang Menjadi Sampel

NO	KODE	NAMA PERUSAHAAN
1	ADES	AKASHA WIRA INTERNASIONAL TBK
2	AKPI	ARGHA KARYA PRIMA INDUSTRY TBK
3	ALKA	ALAKASA INDUSTRINDO TBK
4	ALMI	ALUMINDO LIGHT METAL INDUSTRY TBK
5	ALTO	TRI BANYAN TIRTA TBK
6	BAJA	SARANACENTRAL BAJATAMA TBK
7	BATA	SEPATU BATA TBK
8	BIMA	PRIMARINDO ASIA INFRASTRUCTURE TBK
9	BTON	BETON JAYA MANUNGGAL TBK
10	CPIN	CHAROEN POKPHAND INDONESIA TBK
11	DAJK	DWI ANEKA JAYA KEMASINDO TBK
12	DLTA	DELTA DJAKARTA TBK
13	DPNS	DUTA PERTIWI NUSANTARA
14	DVLA	DARYA VARIA LABORATORIA TBK
15	EKAD	EKADHARMA INTERNASIONAL TBK
16	GDST	GUNAWAN DIANJAYA STEEL TBK
17	HMSP	HANJAYA MANDALA SAMPOERNA TBK
18	ICBP	INDOFOOD CBP SUKSES MAKMUR TBK
19	IGAR	CHAMPION PASIFIC INDONESIA TBK
20	IMAS	INDOMOBIL SUKSES INTERNASIONAL TBK
21	INAF	INDOFARMA TBK
22	INAI	INDAL ALUMINIUM INDUSTRY TBK
23	INCI	INTAN WIJAYA INTERNASIONAL TBK
24	INDF	INDOFOOD SUKSES MAKMUR TBK
25	INDS	INDOSPRING TBK
26	JECC	JEMBO CABLE COMPANY TBK

<b>NO</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
27	JPFA	JAPFA COMFEED INDONESIA TBK
28	JPRS	JAYA PARI STEEL TBK
29	KBLI	KMI WIRE AND CABLE TBK
30	KBLM	KABELINDO MURNI TBK
31	KBRI	KERTAS BASUKI RACHMAT INDONESIA TBK
32	KDSI	KEDAWUNG SETIA INDUSTRIAL TBK
33	KIAS	KERAMIKA INDONESIA ASSOSIASI TBK
34	KICI	KEDAUNG INDAH CAN TBK
35	KLBF	KALBE FARMA TBK
36	LMPI	LANGGENG MAKMUR INDUSTRY TBK
37	LPIN	MULTI PRIMA SEJAHTERA TBK
38	MBTO	MARTINA BERTO TBK
39	MLBI	MULTI BINTANG INDONESIA TBK
40	MLIA	MULIA INDUSTRINDO TBK
41	MYOR	MAYORA INDAH TBK
42	PSDN	PRASHIDA ANEKA NIAGA TBK
43	RMBA	BENTOEL INTERNASIONAL INVESTAMA TBK
44	ROTI	NIPPON INDOSARI CORPORINDO TBK
45	SCCO	SUPREME CABLE MANUFACTURING & COMMERCE TBK
46	SIDO	INDUSTRI JAMU DAN FARMASI SIDO MUNCUL TBK
47	SIPD	SIEARAD PRODUCE TBK
48	SKBM	SEKAR BUMI TBK
49	SMBR	SEMEN BATURAJA PERSERO TBK
50	SMCB	HOLCIM INDONESIA TBK
51	SMSM	SELAMAT SEMPURNA TBK
52	SPMA	SUPARMA TBK
53	SQBB	TAISHO PHARMACEUTICAL INDONESIA TBK

<b>NO</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
54	SRSN	INDO ACITAMA TBK
55	STAR	STAR PETROCHEM TBK
56	TALF	TUNAS ARIFIN TBK
57	TCID	MANDOM INDONESIA TBK
58	TIRT	TIRTA MAHAKAM RESOURCE TBK
59	TOTO	SURYA TOTO INDONESIA TBK
60	TRIS	TRISULA INTERNASIONAL TBK
61	TRST	TRIAS SENTOSA TBK
62	TSPC	TEMPO SCAN PASIFIC TBK
63	ULTJ	ULTRAJAYA MILK INDUSTRY AND TRADING COMPANY TBK
64	UNIT	NUSANTARA INTI CORPORA TBK
65	WIIM	WISMILAK INTI MAKMUR TBK
66	YPAS	YANA PRIMA HASTA PERSADA TBK

### Lampiran 3

#### Konsentrasi Kepemilikan

NO	KODE	2014	2015	2016
1	ADES	0.91940	0.91940	0.91520
2	AKPI	0.19230	0.19230	0.19230
3	ALKA	0.99990	0.16040	0.16040
4	ALMI	0.37100	0.37100	0.37100
5	ALTO	0.53580	0.53580	0.53580
6	BAJA	0.24580	0.16470	0.16470
7	BATA	0.81900	0.82000	0.82000
8	BIMA	0,52500	0,52500	0,86570
9	BTON	0.45560	0.45560	0.79860
10	CPIN	0.55530	0.55530	0.55530
11	DAJK	0,58980	0.58980	0.58980
12	DLTA	0.58330	0.58330	0.58330
13	DPNS	0.60000	0.51180	0.51180
14	DVLA	0.93000	0.93000	0.92460
15	EKAD	0.15000	0.75450	0.75450
16	GDST	0.51370	0.82900	0.87320
17	HMSP	0.98180	0.92500	0.92500
18	ICBP	0.80530	0.80530	0.80530
19	IGAR	0.79420	0.76470	0.76470
20	IMAS	0.71490	0.71490	0.71490
21	INAF	0.00000	0.64530	0.64530
22	INAI	0.32980	0.32980	0.32980
23	INCI	0.95000	0.20800	0.18800
24	INDF	0.50070	0.50070	0.50070
25	INDS	0.88110	0.88110	0.88110
26	JECC	0.52570	0.52570	0.52570
27	JPFA	0.30590	0.57840	0.51000
28	JPRS	0.35700	0.35700	0.83950
29	KBLI	0.26920	0.29390	0.29390
30	KBLM	0.16070	0.26790	0.34730
31	KBRI	0.34000	0.14390	0.14390
32	KDSI	0,75680	0,75680	0,75680
33	KIAS	0.96310	0.96310	0.96310
34	KICI	0.43620	0.43620	0.43620
35	KLBF	0.10170	0.10170	0.10170
36	LMPI	0.17780	0.44300	0.44960
37	LPIN	0.25000	0.25000	0.25000

<b>NO</b>	<b>KODE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
38	MBTO	0,66820	0,66820	0,66820
39	MLBI	0.81780	0.81780	0.81780
40	MLIA	0.42960	0.43110	0.43110
41	MYOR	0.32930	0.32930	0.32930
42	PSDN	0.46920	0.46930	0.46930
43	RMBA	0.85550	0.85550	0.92480
44	ROTI	0.31500	0.31500	0.31500
45	SCCO	0,29670	0,29670	0,29670
46	SIDO	0,41000	0.41000	0.40800
47	SIPD	0,15560	0.57270	0.84220
48	SKBM	0.17680	0.17680	0.17680
49	SMBR	0.76240	0.76240	0.76240
50	SMCB	0.80650	0.80640	0.80640
51	SMSM	0.58130	0,58130	0,58130
52	SPMA	0.44600	0.44620	0.31480
53	SQBB	0,91000	0,91000	0,91000
54	SRSN	0.35210	0.35210	0.35210
55	STAR	0,54420	0,48190	0,48190
56	TALF	0.88150	0.88150	0.88150
57	TCID	0,60840	0,60840	0,60840
58	TIRT	0.34000	0.49500	0.49500
59	TOTO	0.39480	0.37900	0.37900
60	TRIS	0.40240	0.40170	0.40170
61	TRST	0.28540	0.25520	0.25520
62	TSPC	0.77520	0.78160	0.78420
63	ULTJ	0.21400	0.21400	0.21400
64	UNIT	0.18890	0.18890	0.18890
65	WIIM	0.22480	0.22480	0.22480
66	YPAS	0.89470	0.89470	0.89470

**Lampiran 4**  
**Ukuran Perusahaan**

<b>NO</b>	<b>KODE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
1	ADES	26.94756	27.20519	27.36638
2	AKPI	28.43170	28.68990	28.59263
3	ALKA	25.66809	25.69743	25.64046
4	ALMI	28.79805	28.41448	28.39790
5	ALTO	27.32105	27.79673	27.77448
6	BAJA	27.60533	27.57834	27.61350
7	BATA	27.37599	27.40193	27.41379
8	BIMA	25.36822	25.32401	25.24550
9	BTON	25.88323	25.93339	25.90106
10	CPIN	30.66897	30.84656	30.81758
11	DAJK	28.27429	28.32305	28.05356
12	DLTA	27.55747	27.66863	27.81150
13	DPNS	26.31427	26.33816	26.41406
14	DVLA	27.84310	27.95040	28.05718
15	EKAD	26.74271	26.68862	27.27792
16	GDST	27.93454	26.75097	26.87096
17	HMSP	30.97673	31.26889	31.38072
18	ICBP	30.84630	30.91045	30.99493
19	IGAR	26.58090	26.67374	26.80883
20	IMAS	30.10296	30.13182	30.08544
21	INAF	27.85284	28.05871	27.95429
22	INAI	27.19155	27.91639	27.92297
23	INCI	25.60913	25.85639	26.31928
24	INDF	32.08466	32.15098	32.03987
25	INDS	27.83951	28.56865	28.53818
26	JECC	27.69162	27.93738	28.09300
27	JPFA	30.38662	30.47357	30.58859
28	JPRS	26.63938	26.61840	26.58496



<b>NO</b>	<b>KODE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
29	KBLI	21.00540	28.07044	28.25772
30	KBLM	27.19600	27.20696	27.18331
31	KBRI	27.89286	28.00667	27.86509
32	KDSI	27.58202	27.79407	27.76404
33	KIAS	28.48652	28.36520	28.25142
34	KICI	25.38092	25.61985	25.66354
35	KLBF	30.15073	30.24816	30.35403
36	LMPI	27.39336	27.39921	27.42075
37	LPIN	25.44514	26.50418	26.89254
38	MBTO	27.19854	27.28847	27.28847
39	MLBI	28.43349	28.37336	28.45302
40	MLIA	29.60720	29.59474	29.67530
41	MYOR	29.96230	30.05960	30.18999
42	PSDN	27.15448	27.15363	27.20606
43	RMBA	29.95835	30.17005	30.23156
44	ROTI	28.39318	28.62661	28.70248
45	SCCO	26.61555	28.20378	28.52708
46	SIDO	28.71148	28.65925	28.72550
47	SIPD	27.97368	28.44051	28.57384
48	SKBM	27.19952	27.36247	27.63268
49	SMBR	28.70478	28.81540	29.10553
50	SMCB	30.47566	30.48582	30.61484
51	SMSM	28.19029	28.42858	28.42378
52	SPMA	28.36912	28.41285	28.40060
53	SQBB	26.85308	26.86321	26.89545
54	SRSN	26.86174	27.07602	27.29855
55	STAR	27.37731	27.31497	27.26023
56	TALF	26.79626	26.79679	26.51145
57	TCID	28.36440	28.41268	28.41268
58	TIRT	27.29375	27.36074	27.42768

<b>NO</b>	<b>KODE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
59	TOTO	28.33772	28.52283	28.57937
60	TRIS	26.98457	27.08247	27.18427
61	TRST	28.81314	28.84218	28.82209
62	TSPC	29.35249	29.46914	29.51594
63	ULTJ	28.70161	28.89515	29.07540
64	UNIT	26.83358	26.85566	26.79380
65	WIIM	27.91838	27.92570	27.93381
66	YPAS	26.49313	26.35516	26.35898

## Lampiran 5

### Komposisi Dewan Komisaris

<b>NO</b>	<b>KODE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
1	ADES	0.333	0.333	0.333
2	AKPI	0.400	0.333	0.333
3	ALKA	0.500	0.500	0.333
4	ALMI	0.500	0.500	0.500
5	ALTO	0.333	0.333	0.500
6	BAJA	0.333	0.333	0.333
7	BATA	0.400	0.400	0.500
8	BIMA	0.667	0.667	0.667
9	BTON	0.500	0.500	0.500
10	CPIN	0.333	0.400	0.500
11	DAJK	0.500	0.500	0.500
12	DLTA	0.333	0.500	0.400
13	DPNS	0.333	0.333	0.333
14	DVLA	0.167	0.333	0.429
15	EKAD	0.500	0.500	0.500
16	GDST	0.333	0.333	0.333
17	HMSP	0.500	0.444	0.400
18	ICBP	0.429	0.500	0.500
19	IGAR	0.333	0.500	0.250
20	IMAS	0.667	0.429	0.429
21	INAF	0.333	0.333	0.333
22	INAI	0.500	0.500	0.500
23	INCI	0.333	0.250	0.333
24	INDF	0.375	0.333	0.375
25	INDS	0.333	0.333	0.333
26	JECC	0.333	0.333	0.500
27	JPFA	0.333	0.500	0.400
28	JPRS	0.500	0.333	0.333
29	KBLI	0.400	0.400	0.400
30	KBLM	0.333	0.333	0.333
31	KBRI	0.333	0.333	0.500
32	KDSI	0.667	0.667	0.667
33	KIAS	0.333	0.333	0.250
34	KICI	0.250	0.333	0.333
35	KLBF	0.400	0.429	0.429
36	LMPI	0.500	0.500	0.500
37	LPIN	0.500	0.500	0.333

<b>NO</b>	<b>KODE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
38	MBTO	0.333	0.333	0.333
39	MLBI	0.375	0.571	0.429
40	MLIA	0.400	0.400	0.400
41	MYOR	0.400	0.400	0.400
42	PSDN	0.333	0.333	0.333
43	RMBA	0.667	0.600	0.500
44	ROTI	0.333	0.333	0.333
45	SCCO	0.333	0.333	0.333
46	SIDO	0.333	0.333	0.333
47	SIPD	0.667	0.333	0.333
48	SKBM	0.333	0.333	0.333
49	SMBR	0.600	0.600	0.600
50	SMCB	0.500	0.286	0.500
51	SMSM	0.333	0.333	0.333
52	SPMA	0.800	0.600	0.800
53	SQBB	0.500	0.333	0.333
54	SRSN	0.375	0.429	0.375
55	STAR	0.500	0.500	0.500
56	TALF	0.333	0.333	0.333
57	TCID	0.625	0.500	0.500
58	TIRT	0.333	0.500	0.500
59	TOTO	0.400	0.400	0.400
60	TRIS	0.333	0.333	0.333
61	TRST	0.500	0.500	0.500
62	TSPC	0.750	0.500	0.500
63	ULTJ	0.333	0.333	0.500
64	UNIT	0.500	0.500	0.500
65	WIIM	0.333	0.333	0.333
66	YPAS	0.500	0.333	0.333

**Lampiran 6**  
**Spesialisasi Industri KAP**

<b>NO</b>	<b>KODE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
1	ADES	1	1	1
2	AKPI	1	1	1
3	ALKA	0	0	0
4	ALMI	0	0	0
5	ALTO	0	0	0
6	BAJA	0	0	0
7	BATA	1	1	1
8	BIMA	0	0	0
9	BTON	0	0	0
10	CPIN	1	1	1
11	DAJK	0	0	0
12	DLTA	0	0	1
13	DPNS	0	0	0
14	DVLA	1	1	1
15	EKAD	0	0	0
16	GDST	0	0	0
17	HMSP	0	0	0
18	ICBP	1	1	1
19	IGAR	0	0	0
20	IMAS	1	1	1
21	INAF	0	0	0
22	INAI	0	0	0
23	INCI	0	0	0
24	INDF	1	1	1
25	INDS	1	1	1
26	JECC	1	1	1
27	JPFA	0	0	0
28	JPRS	0	0	0

<b>NO</b>	<b>KODE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
29	KBLI	0	0	0
30	KBLM	1	1	0
31	KBRI	0	0	0
32	KDSI	0	0	0
33	KIAS	0	0	0
34	KICI	0	0	0
35	KLBF	1	1	1
36	LMPI	0	0	0
37	LPIN	1	0	0
38	MBTO	1	1	1
39	MLBI	0	0	1
40	MLIA	0	0	0
41	MYOR	0	0	0
42	PSDN	1	1	1
43	RMBA	0	0	1
44	ROTI	1	1	1
45	SCCO	1	1	0
46	SIDO	0	0	0
47	SIPD	0	0	0
48	SKBM	0	0	0
49	SMBR	0	0	0
50	SMCB	1	1	1
51	SMSM	1	1	1
52	SPMA	0	0	0
53	SQBB	0	0	0
54	SRSN	0	0	0
55	STAR	0	0	0
56	TALF	0	0	0
57	TCID		0	1
58	TIRT	0	0	0

<b>NO</b>	<b>KODE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
59	TOTO	1	1	1
60	TRIS	1	0	0
61	TRST	1	1	1
62	TSPC	1	1	1
63	ULTJ	1	1	1
64	UNIT	0	0	0
65	WIIM	0	0	0
66	YPAS	0	0	0

**Lampiran 7**  
**Asimetri Informasi**

<b>NO</b>	<b>KODE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
1	ADES	0.23392	0.36298	0.48900
2	AKPI	6.89655	9.39597	200
3	ALKA	0	200	1.48148
4	ALMI	15.69966	1.64609	1.03093
5	ALTO	0.89686	0.28612	0.68729
6	BAJA	0.38241	0.41580	1.30719
7	BATA	0.50633	5.60748	2.33918
8	BIMA	0.00000	0.00000	9.87654
9	BTON	4.14938	0.95694	8.98876
10	CPIN	0.50761	0.26110	0.13976
11	DAJK	0.00000	0.68729	0.73260
12	DLTA	12.76596	12.30769	6.18557
13	DPNS	1.47420	2.42424	7.12166
14	DVLA	3.55030	2.32945	5.89391
15	EKAD	0.24067	0.96618	3.70828
16	GDST	1.10497	3.27869	1.76991
17	HMSP	0.14451	0.34476	0.14161
18	ICBP	0.23015	0.17406	0.16273
19	IGAR	1.01180	2.53165	9.19037
20	IMAS	1.45278	1.13136	2.98507
21	INAF	0.58651	0.34662	0.31898
22	INAI	5.75296	11.14370	6.83157
23	INCI	4.33925	4.34783	4.63576
24	INDF	0.35778	0.34188	0.38095
25	INDS	0.20222	1.56250	2.25352
26	JECC	200	200	200
27	JPFA	0.33841	0.61162	0.67340
28	JPRS	0.35651	0.42105	0.79681
29	KBLI	0.69686	1.45985	2.04778
30	KBLM	4.08163	0.71685	5.28302
31	KBRI	200	1.94175	200
32	KDSI	2.96097	4.41989	5.35714
33	KIAS	2.09059	0.78431	1.32450
34	KICI	7.40741	5.32319	200
35	KLBF	0.35907	0.55402	0.38536



NO	KODE	2014	2015	2016
36	LMPI	0.49383	1.57480	1.94175
37	LPIN	11.18012	16.96429	6.71141
38	MBTO	0.98847	5.40541	3.63636
39	MLBI	2.74751	1.31579	2.63158
40	MLIA	1.96078	5.94059	6.96517
41	MYOR	0.69444	0.20513	0.95877
42	PSDN	11.59420	13.33333	200
43	RMBA	1.90476	3.92157	12.76596
44	ROTI	0.44150	0.39761	0.37951
45	SCCO	14.01274	6.13177	1.34228
46	SIDO	0.54795	0.85837	0.98522
47	SIPD	200	0.20020	0.52493
48	SKBM	200	200	200
49	SMBR	0.27739	0.27064	0.31104
50	SMCB	0.22548	0.25674	0.54795
51	SMSM	0.73584	3.89344	0.89286
52	SPMA	1.48883	2.59740	4.25532
53	SQBB	0	0	0
54	SRSN	200	200	200
55	STAR	200	1.98020	200
56	TALF	1.24224	14.43299	5.06329
57	TCID	1.52672	5.96206	9.06995
58	TIRT	1.94175	1.36054	200
59	TOTO	3.30033	4.44444	2.21402
60	TRIS	0.26490	0.81411	0.34188
61	TRST	3.00501	200	2.63158
62	TSPC	0.49060	0.38241	0.28612
63	ULTJ	0.10701	0.12634	0.54201
64	UNIT	13.95349	13.55932	9.72516
65	WIIM	0.71174	0.92166	1.31062
66	YPAS	2.37154	200	200

**Lampiran 8**  
**Manajemen Laba**

<b>NO</b>	<b>KODE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
1	ADES	-0.15951	0.05989	-0.09676
2	AKPI	-0.17147	0.01350	-0.12717
3	ALKA	0.08885	0.01197	-0.08325
4	ALMI	0.34070	-0.56004	-0.09890
5	ALTO	0.00000	0.01033	0.00483
6	BAJA	-0.07155	-0.01877	0.00068
7	BATA	0.01264	0.14101	0.02875
8	BIMA	0.00000	-0.36079	0.00501
9	BTON	0.00034	0.04216	-0.02063
10	CPIN	0.09645	0.00600	-0.07826
11	DAJK	-0.07088	0.05701	0.17866
12	DLTA	0.14210	-0.05502	-0.00515
13	DPNS	0.03374	0.01768	-0.01500
14	DVLA	-0.01960	-0.08596	-0.02572
15	EKAD	0.10823	-0.17147	0.01590
16	GDST	-0.19655	-0.01173	-0.14644
17	HMSP	-0.03971	0.33628	-0.03458
18	ICBP	-0.06050	-0.02258	-0.03591
19	IGAR	0.08921	-0.08187	0.01463
20	IMAS	-0.02656	0.04052	-0.01736
21	INAF	-0.11399	-0.10344	-0.19234
22	INAI	-0.02579	-0.02050	0.13931
23	INCI	0.13669	-0.05961	0.10781
24	INDF	-0.05205	-0.00587	-0.02078
25	INDS	0.02811	-0.04762	-0.05634
26	JECC	-0.01478	-0.01796	-0.03824
27	JPFA	-0.07901	-0.05902	-0.03393
28	JPRS	0.18675	-0.04713	-0.05417
29	KBLI	-0.07334	0.05178	-0.03147
30	KBLM	0.02201	-0.01836	-0.01834
31	KBRI	0.04400	-0.03480	-0.13207
32	KDSI	0.02392	-0.03165	-0.03795
33	KIAS	0.01218	-0.04360	-0.13074
34	KICI	0.03778	-0.09246	0.00344
35	KLBF	-0.01942	-0.03007	0.01395
36	LMPI	-0.01051	-0.01545	-0.01393
37	LPIN	-0.07656	-0.25320	0.14673
38	MBTO	0.00100	0.01231	0.00280
39	MLBI	-0.06715	-0.18929	-0.12678
40	MLIA	-0.04668	-0.05653	0.03697
41	MYOR	-0.04662	-0.10558	0.06430
42	PSDN	-0.07545	-0.03204	-0.09847
43	RMBA	-0.12647	0.11562	0.03806

<b>NO</b>	<b>KODE</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
44	ROTI	-0.09674	-0.13299	-0.04986
45	SCCO	0.04249	-0.02744	-0.10181
46	SIDO	0.01601	0.00177	0.00564
47	SIPD	0.00954	-0.20266	0.00809
48	SKBM	0.08193	-0.03386	-0.01660
49	SMBR	0.03189	-0.09795	-0.03933
50	SMCB	0.00234	-0.14436	-0.15930
51	SMSM	-0.00108	-0.11327	-0.06391
52	SPMA	0.06573	-0.16168	-0.14316
53	SQBB	0.02465	-0.00856	-0.04796
54	SRSN	0.02404	0.15549	-0.21519
55	STAR	-0.00981	-0.09717	-0.08702
56	TALF	0.02593	0.02037	0.77794
57	TCID	0.08175	0.15008	-0.08912
58	TIRT	-0.05051	-0.03861	0.00698
59	TOTO	-0.00319	-0.04143	-0.08823
60	TRIS	0.21619	-0.05467	-0.03956
61	TRST	-0.01795	-0.12705	-0.11522
62	TSPC	0.03390	-0.08819	-0.01731
63	ULTJ	0.08182	-0.11052	-0.04612
64	UNIT	-0.00109	-0.05338	-0.12337
65	WIIM	0.07428	0.23699	-0.04947
66	YPAS	-0.07736	-0.20877	-0.02860

**Lampiran 9**  
**Output SPSS 20.0**

**1. Statistik Deskriptif**

	N	Minimum	Maximum	Mean	Std. Deviation
DAC	66	-.59227	.78654	-.0365017	.12505483
KK	66	.00	1.00	.5274	.25848
SIZE	66	21.01	32.15	28.0322	1.54269
KDK	66	.17	.80	.4204	.10974
AUDIT	66	.00	1.00	.3535	.47928
AS	66	.00	200.00	24.8277	62.19108
Valid N (listwise)	66				

**2. Uji Asumsi Klasik**

**a. Uji Normalitas**

		Standardized Residual
N		66
Normal Parameters	Mean	0E-7
	Std. Deviation	.98722808
Most Extreme Differences	Absolute	.096
	Positive	.096
	Negative	-.088
Kolmogorov-Smirnov Z		1.345
Asymp. Sig. (2-tailed)		0.054

a. Test distribution is Normal.

b. Calculated from data.

**b. Uji Multikolinearitas**

Variabel	Nilai Tolerance	Nilai VIF
KK	.938	1.066
SIZE	.918	1.089
KDK	.963	1.038
AUDIT	.928	1.077
AS	.934	1.070

a. Dependent Variable: DAC

### c. Uji Heteroskedastisitas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.784	1.001		-.784	.434
	KK	-.021	.207	-.007	-.100	.921
	SIZE	.064	.035	.135	1.816	.071
	KDK	-.658	.482	-.099	-1.366	.173
	AUDIT	-.117	.112	-.076	-1.037	.301
	AS	.000	.001	-.039	-.535	.593

a. Dependent Variable: abs\_res

### d. Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.352 <sup>a</sup>	.124	.101	.11857759	1.954

a. Predictors: (Constant), AS, AUDIT, KDK, KK, SIZE

b. Dependent Variable: DAC

## 3. Uji Hipotesis

### a. Uji Koefisien Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.352 <sup>a</sup>	.124	.101	.11857759	1.954

a. Predictors: (Constant), AS, AUDIT, KDK, KK, SIZE

b. Dependent Variable: DAC

### b. Uji Simultan (Uji F)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.381	5	.076	5.422	.000 <sup>b</sup>
	Residual	2.700	192	.014		
	Total	3.081	197			

a. Dependent Variable: DAC

b. Predictors: (Constant), AS, AUDIT, KDK, KK, SIZE

**c. Uji Parsial (Uji T)**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.497	.163		3.047	.003		
	KK	-.073	.034	-.151	-2.165	.032	.938	1.066
	Size	-.014	.006	-.179	-2.536	.012	.918	1.089
	KDK	-.169	.078	-.148	-2.153	.033	.963	1.038
	AUDIT	-.044	.018	-.168	-2.393	.018	.928	1.077
	AS	-7.416E-005	.000	-.037	-.528	.598	.934	1.070

a. Dependent Variable: DAC

**PENGARUH STRUKTUR KEPEMILIKAN, UKURAN PERUSAHAAN,  
PRAKTEK *CORPORATE GOVERNANCE* DAN ASIMETRI INFORMASI  
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**SKRIPSI**

**Diajukan Guna Memenuhi Persyaratan untuk Memperoleh Gelar Sarjana Pada  
Fakultas Ekonomi dan Bisnis Program Studi Akuntansi  
Universitas Muhammadiyah Yogyakarta**



Oleh :

**REZHA RESTU ISNAINI PERMATASARI**

**20140420223**

**FAKULTAS EKONOMI DAN BISNIS  
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**2018**

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