

Lampiran

LAMPIRAN 1

Daftar Sampel Perusahaan

No	Kode Efek	Nama Emiten
1	APLN	Agung Podomoro Land Tbk
2	ASRI	Alam Sutera Reality Tbk
3	BAPA	Bekasi Asri Pemula Tbk
4	BEST	Bekasi Fajar Industrial Estate Tbk
5	BIKA	Binakarya Jaya Abadi Tbk
6	BKDP	Bukit Darmo Property Tbk
7	DART	Duta Anggada Realty Tbk
8	EMDE	Megapolitan Development Tbk
9	JRPT	Jaya Real Property Tbk
10	KIJA	Kawasan Industri Jababeka Tbk
11	MDLN	Modernland Realty Tbk
12	MKPI	Metropolitan Kentjana Tbk
13	MMLP	Mega Manunggal Property Tbk
14	MTLA	Metropolitan Land Tbk
15	MORE	Indonesia Prima Property Tbk
16	PPPRO	PP Properti Tbk
17	PLIN	Plaza Indonesia Realty Tbk
18	PUDP	Pudjiati Prestige Tbk
19	RBMS	Rista Bintang Mahkota Sejati Tbk
20	RDTX	Roda Vivatex Tbk
21	SMRA	Summarecon Agung Tbk

LAMPIRAN 2

DATA INTEGRITAS LAPORAN KEUANGAN

A. Data Integritas Laporan Keuangan Tahun 2015

No	Kode Emiten	Harga Pasar Saham per 31 Desember	Nilai Buku Saham per 31 Desember	Integritas Laporan Keuangan
1	APLN	100,00	0,443	225,963
2	ASRI	100,00	0,336	297,610
3	BAPA	100,00	152,514	0,656
4	BEST	100,00	315,337	0,317
5	BIKA	100,00	1.125,808	0,089
6	BKDP	100,00	83,847	1,193
7	DART	500,00	1,091	458,142
8	EMDE	100,00	196,995	0,508
9	JRPT	20,00	0,301	66,410
10	KIJA	575,00	240,911	2,387
11	MDLN	375,00	483,318	0,776
12	MKPI	100,00	2.983,773	0,034
13	MMLP	100,00	446,430	0,224
14	MTLA	100,00	0,289	345,882
15	MORE	1.200,00	372,479	3,222
16	PPRO	200,00	0,171	1167,172
17	PLIN	100,00	7.092,278	0,014
18	PUDP	500,00	941,118	0,531
19	RBMS	700,00	514,865	1,360
20	RDTX	500,00	5.913,560	0,085
21	SMRA	100,00	0,522	191,597

B. Data Integritas Laporan Keuangan Tahun 2016

No	Kode Emiten	Harga Pasar Saham per 31 Desember	Nilai Buku Saham per 31 Desember	Integritas Laporan Keuangan
1	APLN	100,00	0,486	205,610
2	ASRI	100,00	0,366	273,370
3	BAPA	100,00	162,017	0,617
4	BEST	100,00	351,480	0,285
5	BIKA	100,00	1130,312	0,088
6	BKDP	100,00	74,633	1,340
7	DART	500,00	1,153	433,493
8	EMDE	100,00	205,371	0,487
9	JRPT	20,00	0,357	56,049
10	KIJA	575,00	272,889	2,107
11	MDLN	375,00	526,235	0,713
12	MKPI	100,00	3917,874	0,026
13	MMLP	100,00	0,287	347,980
14	MTLA	100,00	0,327	305,911
15	MORE	1.200,00	2359,898	0,508
16	PPRO	100,00	211,323	0,473
17	PLIN	200,00	0,644	310,689
18	PUDP	500,00	999,908	0,500
19	RBMS	700,00	622,592	1,124
20	RDTX	500,00	6802,318	0,074
21	SMRA	100,00	0,566	176,679

C. Data Integritas Laporan Keuangan Tahun 2017

No	Kode Emiten	Harga Pasar Saham per 31 Desember	Nilai Buku Saham per 31 Desember	Integritas Laporan Keuangan
1	APLN	100,00	0,594	168,432
2	ASRI	100,00	0,436	229,209
3	BAPA	100,00	181,555	0,551
4	BEST	100,00	398,887	0,251
5	BIKA	100,00	1174,523	0,085
6	BKDP	100,00	73,161	1,367
7	DART	500,00	1,133	441,273
8	EMDE	100,00	234,905	0,426
9	JRPT	20,00	0,435	46,014
10	KIJA	575,00	283,326	2,029
11	MDLN	375,00	564,703	0,664
12	MKPI	100,00	4800,292	0,021
13	MMLP	100,00	0,678	147,513
14	MTLA	100,00	0,392	255,226
15	MORE	1.200,00	2300,307	0,522
16	PPRO	25,00	81,071	0,308
17	PLIN	200,00	0,278	719,415
18	PUDP	500,00	1015,381	0,492
19	RBMS	800,00	677,488	1,181
20	RDTX	500,00	7644,947	0,065
21	SMRA	100,00	0,579	172,698

LAMPIRAN 3

DATA INDEPENDENSI AUDITOR

NO	KODE EMITEN	2015	2016	2017
1	APLN	1	1	1
2	ASRI	0	0	0
3	BAPA	0	0	0
4	BEST	1	1	1
5	BIKA	1	1	1
6	BKDP	0	0	0
7	DART	0	0	0
8	EMDE	0	0	0
9	JRPT	0	0	0
10	KIJA	1	1	1
11	MDLN	0	0	0
12	MKPI	0	0	0
13	MMLP	0	0	0
14	MTLA	1	1	1
15	MORE	1	1	1
16	PPRO	0	0	0
17	PLIN	1	1	1
18	PUDP	1	1	1
19	RBMS	1	1	1
20	RDTX	0	0	0
21	SMRA	1	1	1

LAMPIRAN 4

DATA KUALITAS AUDIT

NO	KODE EMITEN	2015	2016	2017
1	APLN	1	1	1
2	ASRI	0	0	0
3	BAPA	0	0	0
4	BEST	0	0	0
5	BIKA	0	0	0
6	BKDP	0	0	0
7	DART	1	1	1
8	EMDE	0	0	0
9	JRPT	0	0	0
10	KIJA	0	0	0
11	MDLN	0	0	0
12	MKPI	0	0	0
13	MMLP	0	1	1
14	MTLA	1	1	1
15	MORE	1	1	1
16	PPRO	0	0	0
17	PLIN	1	1	1
18	PUDP	0	0	0
19	RBMS	0	0	0
20	RDTX	0	0	0
21	SMRA	1	1	1

LAMPIRAN 5

DATA KEPEMILIKAN INSTITUSIONAL

A. Data Kepemilikan Institusional Tahun 2015

No	Kode Emiten	Jumlah Saham Institusional	Jumlah Saham Beredar	Kepemilikan Institusional
1	APLN	16.432.176.600	20.500.900.000	0,80153
2	ASRI	16.432.176.600	19.649.411.888	0,83627
3	BAPA	508.842.500	661.784.520	0,76889
4	BEST	5.608.354.400	9.647.311.150	0,58134
5	BIKA	0	592.280.000	0,00000
6	BKDP	2.600.000.000	6.830.992.252	0,38062
7	DART	2.816.813.812	3.141.390.962	0,89668
8	EMDE	2.237.018.320	3.350.000.000	0,66777
9	JRPT	10.637.963.500	13.750.000.000	0,77367
10	KIJA	5.340.648.527	20.662.178.685	0,25847
11	MDLN	4.266.824.506	12.533.067.322	0,34045
12	MKPI	723.123.281	948.194.000	0,76263
13	MMLP	4.291.678.700	5.714.285.000	0,75104
14	MTLA	6.804.098.803	7.655.126.330	0,88883
15	MORE	1.407.884.386	1.745.000.000	0,80681
16	PPPRO	9.122.927.940	14.044.406.000	0,64958
17	PLIN	3.100.502.300	3.550.000.000	0,87338
18	PUDP	146.772.841	329.560.000	0,44536
19	RBMS	62.663.875	326.722.500	0,19180
20	RDTX	222.233.900	268.800.000	0,82676
21	SMRA	5.430.364.728	14.426.781.680	0,37641

B. Data Kepemilikan Institusional Tahun 2016

No	Kode Emiten	Jumlah Saham Institusional	Jumlah Saham Beredar	Kepemilikan Institusional
1	APLN	16.410.387.700	20.500.900.000	0,80047
2	ASRI	8.624.102.764	19.649.411.888	0,43890
3	BAPA	508.842.500	661.784.520	0,76889
4	BEST	5.608.354.400	9.647.311.150	0,58134
5	BIKA	0	592.280.000	0,00000
6	BKDP	2.600.000.000	7.315.022.252	0,35543
7	DART	2.863.144.412	3.141.390.962	0,91143
8	EMDE	2.439.415.320	3.350.000.000	0,72818
9	JRPT	10.821.226.500	13.750.000.000	0,78700
10	KIJA	5.134.719.824	20.662.178.685	0,24851
11	MDLN	4.050.488.014	12.533.067.322	0,32318
12	MKPI	723.123.281	948.194.000	0,76263
13	MMLP	8.540.685.600	11428570000	0,74731
14	MTLA	6.450.776.407	7.655.126.330	0,84267
15	MORE	1.282.914.672	1.745.000.000	0,73519
16	PPPRO	9.122.927.940	14.044.406.000	0,64958
17	PLIN	3.042.534.845	3.550.000.000	0,85705
18	PUDP	146.772.841	329.560.000	0,44536
19	RBMS	62.663.875	260.000.000	0,24101
20	RDTX	201.590.500	268.800.000	0,74996
21	SMRA	5.430.364.728	14.426.781.680	0,37641

C. Data Kepemilikan Institusional Tahun 2017

No	Kode Emiten	Jumlah Saham Institusional	Jumlah Saham Beredar	Kepemilikan Institusional
1	APLN	15.336.473.500	19.364.561.700	0,79199
2	ASRI	8.624.102.764	19.649.411.888	0,43890
3	BAPA	344.620.000	661.784.520	0,52074
4	BEST	5.608.354.400	9.647.311.150	0,58134
5	BIKA	0	592.280.000	0,00000
6	BKDP	2.600.000.000	6.830.992.252	0,38062
7	DART	2.072.576.982	3.141.390.962	0,65976
8	EMDE	2.642.759.220	3.350.000.000	0,78888
9	JRPT	10.601.783.100	13.750.000.000	0,77104
10	KIJA	6.756.140.246	20.824.888.369	0,32443
11	MDLN	4.533.457.282	12.533.067.322	0,36172
12	MKPI	730.771.281	948.194.000	0,77070
13	MMLP	4.599.069.803	6.889.134.608	0,66758
14	MTLA	5.680.473.803	7.655.126.330	0,74205
15	MORE	1.282.914.672	1.745.000.000	0,73519
16	PPPRO	40.103.222.320	61.675.671.883	0,65023
17	PLIN	2.713.720.800	3.550.000.000	0,76443
18	PUDP	146.772.841	329.560.000	0,44536
19	RBMS	58.974.200	260.000.000	0,22682
20	RDTX	201.590.500	268.800.000	0,74996
21	SMRA	88.053.600	14.426.781.680	0,00610

LAMPIRAN 6

DATA KEPEMILIKAN MANAJERIAL

A. Data Kepemilikan Manajerial Tahun 2015

No	Kode Emiten	Jumlah Saham Manajerial	Jumlah Saham Beredar	Kepemilikan Manajerial
1	APLN	11.476.600	20.500.900.000	0,00056
2	ASRI	0	1.964.941.189	0,00000
3	BAPA	889.000	661.784.520	0,00134
4	BEST	7.000.000	9.647.311.150	0,00073
5	BIKA	440.780.000	592.280.000	0,74421
6	BKDP	600.000.000	6.830.992.252	0,08783
7	DART	0	3.141.390.962	0,00000
8	EMDE	262.981.680	3.350.000.000	0,07850
9	JRPT	0	13.750.000.000	0,00000
10	KIJA	6.014.555	20.662.178.685	0,00029
11	MDLN	0	12.533.067.322	0,00000
12	MKPI	23.795.338	948.194.000	0,02510
13	MMLP	40.005.000	5.714.285.000	0,00700
14	MTLA	39.285.687	7.655.126.330	0,00513
15	MORE	980.000	1.745.000.000	0,00056
16	PPRO	0	14.044.406.000	0,00000
17	PLIN	0	3.550.000.000	0,00000
18	PUDP	88.706.034	329.560.000	0,26917
19	RBMS	186.548.025	326.722.500	0,57097
20	RDTX	2.756.000	268.800.000	0,01025
21	SMRA	40.730.664	14.426.781.680	0,00282

B. Data Kepemilikan Manajerial Tahun 2016

No	Kode Emiten	Jumlah Saham Manajerial	Jumlah Saham Beredar	Kepemilikan Manajerial
1	APLN	9.704.100	20.500.900.000	0,00047
2	ASRI	0	19.649.411.888	0,00000
3	BAPA	889.000	661.784.520	0,00134
4	BEST	7.000.000	9.647.311.150	0,00073
5	BIKA	395.750.600	592.280.000	0,66818
6	BKDP	600.000.000	7.315.022.252	0,08202
7	DART	0	3.141.390.962	0,00000
8	EMDE	0	3.350.000.000	0,00000
9	JRPT	0	13.750.000.000	0,00000
10	KIJA	3.014.555	20.662.178.685	0,00015
11	MDLN	0	12.533.067.322	0,00000
12	MKPI	23.462.838	948.194.000	0,02474
13	MMLP	80.010.000	11.428.570.000	0,00700
14	MTLA	30.336.093	7.655.126.330	0,00396
15	MORE	980.000	1.745.000.000	0,00056
16	PPPRO	0	14.044.406.000	0,00000
17	PLIN	0	3.550.000.000	0,00000
18	PUDP	85.716.454	329.560.000	0,26009
19	RBMS	120.025.525	260.000.000	0,46164
20	RDTX	34.396.100	268.800.000	0,12796
21	SMRA	20.000.000	14.426.781.680	0,00139

C. Data Kepemilikan Manajerial Tahun 2017

No	Kode Emiten	Jumlah Saham Manajerial	Jumlah Saham Beredar	Kepemilikan Manajerial
1	APLN	8.449.500	19.364.561.700	0,00044
2	ASRI	0	19.649.411.888	0,00000
3	BAPA	142.789.000	661.784.520	0,21576
4	BEST	7.000.000	9.647.311.150	0,00073
5	BIKA	395.750.600	592.280.000	0,66818
6	BKDP	600.000.000	6.830.992.252	0,08783
7	DART	874.833.100	3.141.390.962	0,27849
8	EMDE	0	3.350.000.000	0,00000
9	JRPT	0	13.750.000.000	0,00000
10	KIJA	646.782.810	20.824.888.369	0,03106
11	MDLN	0	12.533.067.322	0,00000
12	MKPI	44.792.688	948.194.000	0,04724
13	MMLP	70.778.900	6.889.134.608	0,01027
14	MTLA	30.336.093	7.655.126.330	0,00396
15	MORE	980.000	1.745.000.000	0,00056
16	PPPRO	0	61.675.671.883	0,00000
17	PLIN	0	3.550.000.000	0,00000
18	PUDP	85.716.454	329.560.000	0,26009
19	RBMS	121.943.625	260.000.000	0,46901
20	RDTX	6.714.200	268.800.000	0,02498
21	SMRA	13.616.781.680	14.426.781.680	0,94385

LAMPIRAN 7

HASIL ANALISI STATISTIK DESKRIPTIF

A. Integritas Laporan Keuangan

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
Integritas Laporan Keuangan	63	1167,15823	,01410	1167,17233	112,2227713	206,41713621	42608,034
Valid N (listwise)	63						

B. Independensi Auditor

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
Independensi	63	1	0	1	,48	,503	,253
Valid N (listwise)	63						

C. Kualitas Audit

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
Kualitas Audit	63	1	0	1	,32	,469	,220
Valid N (listwise)	63						

D. Kepemilikan Institusional

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
Kepemilikan Institusional	63	,91143	,00000	,91143	,5810576	,25284234	,064
Valid N (listwise)	63						

E. Kepemilikan Manajerial

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
Kepemilikan Manajerial	63	,94385	,00000	,94385	,1029705	,21291855	,045
Valid N (listwise)	63						

LAMPIRAN 8

HASIL UJI ASUMSI KLASIK

A. Hasil Uji Normalitas dengan Uji *Kolmogorov Smirnov (K-S)*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		41
Normal Parameters(a,b)	Mean	-5,1672686
	Std. Deviation	4,77790241
Most Extreme Differences	Absolute	,143
	Positive	,143
	Negative	-,136
Kolmogorov-Smirnov Z		,918
Asymp. Sig. (2-tailed)		,369

a Test distribution is Normal.

b Calculated from data.

B. Hasil Uji Multikolinearitas

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	72,875	105,346		,692	,492		
Indepedensi	-95,422	59,035	-,233	-1,616	,111	,626	1,598
Kualitas Audit	230,252	64,821	,523	3,552	,001	,597	1,674
Kepemilikan Institusional	19,035	153,954	,023	,124	,902	,365	2,742
Kepemilikan Manajerial	6,125	162,569	,006	,038	,970	,461	2,168

a Dependent Variable: Integritas Laporan Keuangan

C. Hasil Uji Heterokedastisitas dengan Uji Glejer

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	87,860	83,994		1,046	,300
Indepedensi	-53,554	47,070	-,181	-1,138	,260
Kualitas Audit	45,351	51,683	,143	,877	,384
Kepemilikan Institusional	46,475	122,750	,079	,379	,706
Kepemilikan Manajerial	-52,875	129,619	-,076	-,408	,685

a Dependent Variable: ABS_RES_1

D. Hasil Uji Autokorelasi dengan Uji Run Test

Runs Test

	Unstandardized Residual
Test Value(a)	-23,28998
Cases < Test Value	31
Cases >= Test Value	32
Total Cases	63
Number of Runs	38
Z	1,400
Asymp. Sig. (2-tailed)	,162

a Median

LAMPIRAN 9

HASIL UJI HIPOTESIS

A. Hasil Uji F

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	654483,981	4	163620,995	4,776	,002(a)
	Residual	1987214,134	58	34262,313		
	Total	2641698,115	62			

a Predictors: (Constant), Kepemilikan Manajerial, Kualitas Audit, Indepedensi, Kepemilikan Institusional

b Dependent Variable: Integritas Laporan Keuangan

B. Hasil Uji T

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error				Beta	Tolerance
1	(Constant)	72,875	105,346		,692	,492		
	Indepedensi	-95,422	59,035	-,233	-1,616	,111	,626	1,598
	Kualitas Audit	230,252	64,821	,523	3,552	,001	,597	1,674
	Kepemilikan Institusional	19,035	153,954	,023	,124	,902	,365	2,742
	Kepemilikan Manajerial	6,125	162,569	,006	,038	,970	,461	2,168

a Dependent Variable: Integritas Laporan Keuangan

C. Regresi Berganda

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	72,875	105,346		,692	,492
	Indepedensi	-95,422	59,035	-,233	-1,616	,111
	Kualitas Audit	230,252	64,821	,523	3,552	,001
	Kepemilikan Institusional	19,035	153,954	,023	,124	,902
	Kepemilikan Manajerial	6,125	162,569	,006	,038	,970

a Dependent Variable: Integritas Laporan Keuangan

D. Uji Koefisien Determinasi (Uji R²)

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,498(a)	,248	,196	185,10081756

a Predictors: (Constant), Kepemilikan Manajerial, Kualitas Audit, Indepedensi, Kepemilikan Institusional

b Dependent Variable: Integritas Laporan Keuangan