

DATA PENELITIAN

NO	TAHUN	KODE	XBRL	KI	SIZE	TENURE	QA	SPREAD
1	2015	AGRO	6044522	96.33	9.92	4	1	11.11
2	2015	AGRS	2745252	91.29	6.63	4	0	70.79
3	2015	BABP	7085229	68.54	6.98	1	1	29.58
4	2015	BACA	6048374	48.63	7.08	1	0	21.03
5	2015	BBCA	387643000	49.16	5.77	4	1	19.25
6	2015	BBHI	1505335	79.14	6.32	2	0	4.17
7	2015	BBKP	64863000	62.93	7.97	5	1	11.76
8	2015	BBMD	7110	68.19	6.97	4	0	4.17
9	2015	BBNI	326105000	97.24	8.55	4	1	61.8
10	2015	BBRI	581094544	57.61	5.94	4	1	40.39
11	2015	BBTN	127732158	79.38	8.23	4	1	1.92
12	2015	BBYB	2638006	91.04	6.53	2	0	78.5
13	2015	BCIC	9176579	100	7.12	2	0	0
14	2015	BINA	1455994	61.62	6.32	3	1	10.34
15	2015	BJBR	55561396	75.02	11.32	4	1	50.66
16	2015	BJTM	28411999	80.01	7.63	1	1	36.32
17	2015	BKSW	20788304	90.74	7.41	3	1	51.25
18	2015	BMAS	4038570	80.01	6.73	1	1	18.95
19	2015	BNBA	4314490	90.91	6.75	2	1	13.02
20	2015	BNGA	177356829	97.21	8.3	4	1	46.43
21	2015	BNII	112528763	76.64	8.2	4	1	25.88
22	2015	BNLI	125867973	89.12	8.26	4	1	76.8
23	2015	BSIM	17506570	55.59	7.45	5	0	36.29
24	2015	BSWD	3592787	95.61	6.78	2	0	107.29
25	2015	BTPN	58587383	70.02	7.91	1	1	74.29
26	2015	BVIC	12824744	68.87	7.37	2	1	16
27	2015	DNAR	1136823	77.78	6.32	1	1	41.59
28	2015	INPC	17112628	51.16	7.4	5	0	18.46
29	2015	MAYA	34241046	87.57	7.67	1	1	24.1
30	2015	MCOR	7260917	76.22	7	1	1	8.28
31	2015	MEGA	28267741	57.82	7.83	2	1	31.5
32	2015	NAGA	1068335	87.68	12.31	2	0	48.11
33	2015	NISP	85879019	85.09	8.08	5	1	13.73
34	2015	NOBU	3482580	76.72	6.83	1	0	32.24
35	2015	PNBS	117743573	91.36	8.26	3	1	12.96

NO	TAHUN	KODE	XBRL	KI	SIZE	TENURE	QA	SPREAD
1	2016	AGRO	8179754	93.43	8.94	5	1	82.73
2	2016	AGRS	2875315	91.33	6.46	5	0	3.3
3	2016	BABP	7941795	54.45	7.12	5	1	14.93
4	2016	BACA	6652992	45.72	7.15	2	0	1.98
5	2016	BBCA	415896000	49.12	5.83	5	1	6.84
6	2016	BBHI	1398464	78.08	6.31	3	0	51.43
7	2016	BBKP	70566000	59.52	5.02	5	1	10.61
8	2016	BBMD	6288416	68.19	7.01	5	0	1.67
9	2016	BBNI	393275000	60.39	8.63	1	1	5.91
10	2016	BBRI	663420218	57.66	9	5	1	2.39
11	2016	BBTN	150221960	79.32	8.33	5	1	9.83
12	2016	BBYB	3266100	75.12	6.62	3	0	82.24
13	2016	BCIC	10698065	100	7.15	3	0	0
14	2016	BINA	1356478	99.03	6.37	4	1	40.98
15	2016	BJBR	63419185	75	8.01	5	1	71.96
16	2016	BJTM	29675422	79.92	7.63	2	1	15.97
17	2016	BKSW	17551188	90.74	7.39	4	1	9.38
18	2016	BMAS	4183363	80.01	6.74	2	1	26.42
19	2016	BNBA	4501137	90.91	6.79	3	1	9.5
20	2016	BNGA	180081612	91.77	8.38	5	1	55.54
21	2016	BNII	115735906	97.29	8.1	5	1	51.45
22	2016	BNLI	94782664	89.12	8.22	5	1	27.93
23	2016	BSIM	19111131	58.66	7.41	1	1	50.57
24	2016	BSWD	2500163	95.61	12.65	3	0	79.27
25	2016	BTPN	63168410	71.65	7.96	2	1	12.22
26	2016	BVIC	14260847	73.99	7.41	3	1	8.33
27	2016	DNAR	1332359	77.78	6.36	2	1	57.66
28	2016	INPC	17744173	58.05	7.42	1	0	27.4
29	2016	MAYA	47197276	88.14	7.78	2	1	51.75
30	2016	MCOR	8229793	89.48	7.09	2	1	93.38
31	2016	MEGA	27777461	57.82	7.85	3	1	263.92
32	2016	NAGA	996142	87.68	12.35	3	0	11
33	2016	NISP	93362639	85.09	7.12	1	1	38.48
34	2016	NOBU	3995887	77.69	6.95	2	0	14.8
35	2016	PNBS	6346929	90.93	6.94	4	1	81.67

NO	TAHUN	KODE	XBRL	KI	SIZE	TENURE	QA	SPREAD
1	2017	AGRO	10981623	92.8	7.06	6	1	41.87
2	2017	AGRS	2753030	82.88	6.59	6	0	141.8
3	2017	BABP	6783806	53.92	7.03	6	1	31.37
4	2017	BACA	7140797	50.47	7.21	3	0	9.13
5	2017	BBCA	467509000	56.9	5.88	1	1	5.1
6	2017	BBHI	1739097	80.07	12.35	4	0	110.91
7	2017	BBKP	72632000	59.54	5.03	6	1	12.07
8	2017	BBMD	6783699	89.68	7.05	1	0	12.73
9	2017	BBNI	441314000	60	5.85	2	1	34.6
10	2017	BBRI	739336520	56.75	6.05	6	1	28.63
11	2017	BBTN	181002783	60	8.42	6	1	7.93
12	2017	BBYB	3913394	80.35	6.7	4	0	45.51
13	2017	BCIC	11281861	100	7.16	4	0	0
14	2017	BINA	1429038	91.82	6.49	5	1	119.89
15	2017	BJBR	71035168	75	8.06	6	1	25.44
16	2017	BJTM	31754413	80	7.71	1	0	6.38
17	2017	BKSW	13542749	92.48	7.39	5	1	110.38
18	2017	BMAS	4522409	90.31	9.78	3	1	22.6
19	2017	BNBA	4528965	90.91	6.78	4	1	11.85
20	2017	BNGA	185115806	97.01	8.43	6	1	30
21	2017	BNII	125435853	97.29	8.11	6	1	27.82
22	2017	BNLI	90020985	89.12	8.17	1	1	13.33
23	2017	BSIM	18364562	56.98	7.41	2	1	10.37
24	2017	BSWD	2152867	96.67	6.65	4	0	52.01
25	2017	BTPN	65351837	63.2	7.9	3	1	10.8
26	2017	BVIC	15576688	67.95	7.46	4	1	57.56
27	2017	DNAR	1383358	77.78	12.4	3	1	12.86
28	2017	INPC	18067674	39.71	7.44	1	0	17.07
29	2017	MAYA	56420080	87.03	7.87	3	1	31.17
30	2017	MCOR	10109907	86.53	7.2	3	1	41.51
31	2017	MEGA	34748506	57.82	7.92	4	1	10.63
32	2017	NAGA	938082	87.06	12.4	4	0	81.92
33	2017	NISP	106349408	85.09	7.29	2	1	4
34	2017	NOBU	4887793	85.15	7.04	3	0	5.42
35	2017	PNBS	6542901	82.94	6.94	5	1	111.94

1. Uji Statistik Deskriptif

Descriptive Statistics

	N Statistic	Range Statistic	Minimum Statistic	Maximum Statistic	Mean Statistic	Std. Deviation Statistic
EXTENSIBLE BUSINESS REPORTING LANGUAGE	105	739329410	7110	739336520	74487214.06	141439639.668
KEPEMILIKAN INSTITUSIONAL	105	60.29	39.71	100.00	77.4490	15.42483
UKURAN PERUSAHAAN	105	7.63	5.02	12.65	7.6367	1.50650
AUDIT TENURE	105	5	1	6	3.30	1.582
KUALITAS AUDIT	105	1	0	1	.70	.463
ASIMETRI INFORMASI	105	263.92	.00	263.92	36.3714	38.45952
Valid N (listwise)	105					

2. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		105
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	37.22243914
Most Extreme Differences	Absolute	.130
	Positive	.130
	Negative	-.119
Kolmogorov-Smirnov Z		1.328
Asymp. Sig. (2-tailed)		.058

a. Test distribution is Normal.

3. Uji Multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
XBRL	.783	1.277
KI SIZE	.851	1.175
TENURE	.938	1.066
QA	.940	1.063
	.884	1.132

a. Dependent Variable: SPREAD

4. Uji Heteroskedastisitas

Model	t	Sig.
1 (Constant)	.658	.512
XBRL	-1.416	.160
KI SIZE	.467	.641
TENURE	.048	.962
QA	1.771	.080
	-.314	.754

a. Dependent Variable: RES2

5. Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	-8.76403
Cases < Test Value	52
Cases >= Test Value	53
Total Cases	105
Number of Runs	62
Z	1.668
Asymp. Sig. (2-tailed)	.095

a. Median

6. Uji Koefisien Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.251 ^a	.630	.593	38.15082

a. Predictors: (Constant), QA, KI, TENURE, SIZE, XBRL

b. Dependent Variable: SPREAD

7. Uji t

Model		t	Sig.
1	(Constant)	-.318	.751
	XBRL	-1.203	.232
	KI SIZE	1.120	.027
	TENURE	-.644	.519
	QA	1.317	.019
		.231	.021

a. Dependent Variable: SPREAD

8. Uji F

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	9727.905	5	1945.581	13.367	.026 ^a
	Residual	144093.037	99	1455.485		
	Total	153820.942	104			

a. Predictors: (Constant), QA, KI, TENURE, SIZE, XBRL

b. Dependent Variable: SPREAD

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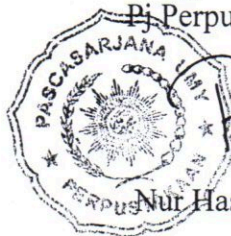
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