

LAMPIRAN

LAMPIRAN 1

DAFTAR PERUSAHAAN SAMPEL PENELITIAN

| NO | KODE | NAMA PERUSAHAAN |
|-----------|-------------|------------------------------------|
| 1 | ALDO | Alkindo Tbk. |
| 2 | ALMI | Alumindo Light Metal Industry Tbk. |
| 3 | ASII | Astra International Tbk. |
| 4 | AUTO | Astra Otoparts Tbk. |
| 5 | BRAM | Indo Kordsa Tbk. |
| 6 | CTBN | Citra Tubindo Tbk. |
| 7 | GGRM | Gudang Garam Tbk. |
| 8 | INAI | Indal Alumunium Tbk. |
| 9 | INDF | Indofood Sukses Makmur Tbk. |
| 10 | INDS | Indospring Tbk. |
| 11 | JPRS | Jaya Pari Steel Tbk. |
| 12 | KAEF | Kimia Farma Tbk. |
| 13 | KRAS | Krakatau Steel Tbk. |
| 14 | LMPI | Langgeng Makmur Industri Tbk. |
| 15 | LMSH | Lionmesh Prima Tbk. |
| 16 | MASA | Multristada Arah Sarana Tbk. |
| 17 | MBTO | Martina Berto Tbk. |
| 18 | MLIA | Mulia Industrindo Tbk. |
| 19 | NIKL | Pelat Timah Nusntara Tbk. |
| 20 | NIPS | Nipress Tbk. |
| 21 | PICO | Pelangi Indah Canindo Tbk. |
| 22 | PRAS | Prima Alloy Steel Universal Tbk. |
| 23 | PYFA | Pyridam Farma Tbk. |
| 24 | SMSM | Selamat Sempurna Tbk. |
| 25 | STTP | Siantar Top Tbk. |
| 26 | TCID | Mandom Indonesia Tbk. |
| 27 | TRST | Trias Sentosa Tbk. |
| 28 | TSPC | Tempo Scan Pacific Tbk. |
| 29 | ULTJ | Ultra Jaya Milk Industry Tbk. |
| 30 | YPAS | Yanaprima Hastapersada Tbk. |

LAMPIRAN 2**DATA VARIABEL PENELITIAN**

| TAHUN | KODE | INST | MANJ | KI | KA | TNR | IND | INTLK |
|--------------|-------------|-------------|-------------|-----------|-----------|------------|------------|--------------|
| 2012 | ALDO | 0.5841 | 0.1424 | 0.3333 | 3 | 0 | 1 | 0.0877 |
| 2012 | ALMI | 0.8384 | 0.0162 | 0.4000 | 3 | 0 | 1 | 0.6413 |
| 2012 | ASII | 0.5011 | 0.0004 | 0.4545 | 4 | 0 | 0 | 0.0370 |
| 2012 | AUTO | 0.9565 | 0.0008 | 0.4444 | 3 | 0 | 1 | 0.0039 |
| 2012 | BRAM | 0.6581 | 0.2776 | 0.4286 | 3 | 1 | 0 | 1.3571 |
| 2012 | CTBN | 0.8093 | 0.0003 | 0.4000 | 3 | 1 | 1 | 0.5307 |
| 2012 | GGRM | 0.7555 | 0.0092 | 0.5000 | 3 | 0 | 1 | 0.6158 |
| 2012 | INAI | 0.6586 | 0.1035 | 0.4000 | 3 | 1 | 0 | 0.3541 |
| 2012 | INDF | 0.5007 | 0.0002 | 0.3750 | 3 | 0 | 1 | 1.3436 |
| 2012 | INDS | 0.8811 | 0.0041 | 0.3333 | 3 | 1 | 0 | 0.0514 |
| 2012 | JPRS | 0.6842 | 0.1553 | 0.5000 | 3 | 1 | 0 | 0.0863 |
| 2012 | KAEF | 0.9003 | 0.0000 | 0.4000 | 4 | 0 | 1 | 0.3996 |
| 2012 | KRAS | 0.8000 | 0.0001 | 0.4000 | 3 | 0 | 1 | 1.0392 |
| 2012 | LMPI | 0.8327 | 0.0001 | 0.5000 | 3 | 1 | 0 | 0.3135 |
| 2012 | MASA | 0.4773 | 0.0346 | 0.4000 | 3 | 0 | 1 | 0.3985 |
| 2012 | MBTO | 0.6682 | 0.0010 | 0.3333 | 2 | 1 | 0 | 0.2652 |
| 2012 | MLIA | 0.6725 | 0.0006 | 0.3333 | 3 | 0 | 1 | 0.6784 |
| 2012 | NIKL | 0.8010 | 0.0003 | 0.3333 | 4 | 1 | 0 | 0.1233 |
| 2012 | NIPS | 0.3711 | 0.1835 | 0.2500 | 3 | 1 | 1 | 0.4313 |
| 2012 | PICO | 0.9401 | 0.0008 | 0.3333 | 3 | 1 | 0 | 0.4757 |
| 2012 | PRAS | 0.4524 | 0.0591 | 0.3333 | 3 | 0 | 1 | 0.1186 |
| 2012 | PYFA | 0.5385 | 0.3462 | 0.3333 | 3 | 0 | 1 | 0.4472 |
| 2012 | SMSM | 0.5813 | 0.0604 | 0.3333 | 3 | 1 | 1 | 1.3166 |
| 2012 | STTP | 0.5676 | 0.0310 | 0.3333 | 3 | 0 | 1 | 0.0618 |
| 2012 | TCID | 0.7377 | 0.0014 | 0.4000 | 3 | 1 | 0 | 1.9352 |
| 2012 | TRST | 0.6035 | 0.0191 | 0.3333 | 3 | 1 | 1 | 1.7385 |
| 2012 | TSPC | 0.9506 | 0.0010 | 0.5000 | 3 | 0 | 0 | 0.2127 |
| 2012 | ULTJ | 0.4661 | 0.1797 | 0.3333 | 3 | 1 | 0 | 1.0185 |
| 2012 | YPAS | 0.8947 | 0.0035 | 0.3333 | 3 | 1 | 0 | 0.3272 |
| 2013 | ALDO | 0.5841 | 0.1432 | 0.3333 | 3 | 0 | 0 | 0.0840 |
| 2013 | ALMI | 0.7598 | 0.0160 | 0.5000 | 3 | 0 | 0 | 0.5684 |
| 2013 | ASII | 0.5011 | 0.0004 | 0.4000 | 4 | 0 | 0 | 0.0040 |
| 2013 | AUTO | 0.8000 | 0.0006 | 0.3636 | 3 | 0 | 0 | 0.6050 |
| 2013 | BRAM | 0.6581 | 0.2776 | 0.4286 | 3 | 1 | 0 | 1.2918 |
| 2013 | CTBN | 0.8248 | 0.0004 | 0.3333 | 3 | 1 | 0 | 0.6436 |
| 2013 | GGRM | 0.7555 | 0.0092 | 0.3333 | 3 | 0 | 0 | 0.0059 |

| | | | | | | | | |
|------|------|--------|--------|--------|---|---|---|--------|
| 2013 | INAI | 0.6586 | 0.1072 | 0.5000 | 3 | 1 | 0 | 0.2884 |
| 2013 | INDF | 0.5007 | 0.0002 | 0.3750 | 4 | 0 | 0 | 0.8398 |
| 2013 | INDS | 0.8811 | 0.0044 | 0.3333 | 3 | 1 | 1 | 0.0159 |
| 2013 | JPRS | 0.6842 | 0.1553 | 0.2500 | 3 | 0 | 0 | 1.8543 |
| 2013 | KAEF | 0.9003 | 0.0000 | 0.4000 | 3 | 1 | 0 | 0.4064 |
| 2013 | KRAS | 0.8000 | 0.0001 | 0.4000 | 4 | 0 | 0 | 0.3658 |
| 2013 | LMPI | 0.8327 | 0.0001 | 0.5000 | 3 | 0 | 0 | 0.3088 |
| 2013 | LMSH | 0.3222 | 0.2562 | 0.3333 | 3 | 1 | 0 | 0.2399 |
| 2013 | MASA | 0.4773 | 0.0305 | 0.4000 | 3 | 0 | 0 | 0.4695 |
| 2013 | MBTO | 0.6775 | 0.0010 | 0.3333 | 2 | 0 | 0 | 0.7378 |
| 2013 | MLIA | 0.6725 | 0.0006 | 0.4000 | 3 | 0 | 0 | 0.6919 |
| 2013 | NIKL | 0.7510 | 0.0003 | 0.3333 | 4 | 1 | 0 | 0.1302 |
| 2013 | NIPS | 0.3711 | 0.0695 | 0.3333 | 3 | 1 | 1 | 0.3045 |
| 2013 | PICO | 0.9401 | 0.0004 | 0.5000 | 3 | 1 | 0 | 0.4902 |
| 2013 | PRAS | 0.5407 | 0.0496 | 0.3333 | 3 | 0 | 1 | 1.5300 |
| 2013 | PYFA | 0.5385 | 0.1154 | 0.3333 | 3 | 0 | 0 | 0.4351 |
| 2013 | SMSM | 0.5813 | 0.0834 | 0.3333 | 3 | 1 | 1 | 1.3553 |
| 2013 | STTP | 0.5676 | 0.0313 | 0.5000 | 3 | 0 | 0 | 0.6819 |
| 2013 | TCID | 0.7377 | 0.0014 | 0.4000 | 3 | 0 | 0 | 1.4326 |
| 2013 | TRST | 0.5972 | 0.0150 | 0.3333 | 3 | 1 | 0 | 1.4409 |
| 2013 | TSPC | 0.7734 | 0.0010 | 0.5000 | 3 | 0 | 0 | 0.4198 |
| 2013 | ULTJ | 0.4659 | 0.1780 | 0.3333 | 3 | 1 | 1 | 1.2349 |
| 2013 | YPAS | 0.8947 | 0.0035 | 0.3333 | 3 | 1 | 0 | 0.2703 |
| 2014 | ALDO | 0.6254 | 0.1957 | 0.3333 | 3 | 0 | 1 | 0.0489 |
| 2014 | ALMI | 0.7648 | 0.0160 | 0.5000 | 3 | 0 | 0 | 0.4972 |
| 2014 | ASII | 0.0501 | 0.0003 | 0.8000 | 3 | 0 | 0 | 0.5993 |
| 2014 | AUTO | 0.8000 | 0.0006 | 0.3636 | 3 | 0 | 0 | 0.0181 |
| 2014 | BRAM | 0.6581 | 0.2776 | 0.4286 | 3 | 1 | 0 | 1.0083 |
| 2014 | CTBN | 0.8244 | 0.0004 | 0.3333 | 3 | 1 | 1 | 0.7166 |
| 2014 | GGRM | 0.7555 | 0.7647 | 0.5000 | 3 | 0 | 0 | 0.4790 |
| 2014 | INAI | 0.6727 | 0.0022 | 0.5000 | 3 | 0 | 0 | 0.2536 |
| 2014 | INDF | 0.5007 | 0.0002 | 0.3750 | 4 | 0 | 0 | 0.7324 |
| 2014 | INDS | 0.8811 | 0.0044 | 0.3333 | 3 | 1 | 0 | 0.0877 |
| 2014 | JPRS | 0.6842 | 0.1553 | 0.5000 | 3 | 0 | 0 | 0.0429 |
| 2014 | KAEF | 0.9003 | 0.0000 | 0.3333 | 4 | 0 | 0 | 0.2648 |
| 2014 | KRAS | 0.8000 | 0.0001 | 0.3333 | 4 | 0 | 0 | 0.2734 |
| 2014 | LMPI | 0.8327 | 0.0001 | 0.3333 | 3 | 0 | 0 | 0.3170 |
| 2014 | MASA | 0.5890 | 0.1570 | 0.4000 | 3 | 0 | 0 | 0.2470 |
| 2014 | MBTO | 0.0009 | 0.6784 | 0.3333 | 2 | 0 | 0 | 0.6855 |
| 2014 | MLIA | 0.7758 | 0.0002 | 0.4000 | 3 | 0 | 0 | 0.6855 |
| 2014 | NIKL | 0.8010 | 0.0003 | 0.3333 | 4 | 1 | 0 | 0.1102 |

| | | | | | | | | |
|------|------|--------|--------|--------|---|---|---|--------|
| 2014 | NIPS | 0.6291 | 0.0601 | 0.3333 | 3 | 1 | 0 | 0.2631 |
| 2014 | PICO | 0.8185 | 0.0004 | 0.3333 | 3 | 1 | 0 | 0.5382 |
| 2014 | PRAS | 0.5407 | 0.0496 | 0.3333 | 3 | 0 | 0 | 0.1747 |
| 2014 | PYFA | 0.5385 | 0.2308 | 0.3333 | 3 | 0 | 0 | 0.4655 |
| 2014 | SMSM | 0.5813 | 0.0834 | 0.3333 | 3 | 1 | 0 | 0.0022 |
| 2014 | STTP | 0.5676 | 0.0317 | 0.5000 | 3 | 0 | 0 | 0.5436 |
| 2014 | TCID | 0.7377 | 0.0014 | 0.4000 | 3 | 0 | 0 | 0.9415 |
| 2014 | TRST | 0.5972 | 0.0119 | 0.5000 | 3 | 1 | 0 | 1.5749 |
| 2014 | TSPC | 0.7734 | 0.0008 | 0.7500 | 3 | 0 | 0 | 1.0241 |
| 2014 | ULTJ | 0.4659 | 0.1789 | 0.3333 | 3 | 1 | 0 | 1.6261 |
| 2014 | YPAS | 0.8498 | 0.0035 | 0.3333 | 4 | 1 | 1 | 0.0037 |
| 2015 | ALDO | 0.5841 | 0.1432 | 0.3333 | 3 | 0 | 0 | 0.0465 |
| 2015 | ALMI | 0.7648 | 0.0162 | 0.5000 | 3 | 0 | 0 | 0.8880 |
| 2015 | ASII | 0.5011 | 0.0004 | 0.8000 | 4 | 0 | 0 | 0.0607 |
| 2015 | AUTO | 0.8000 | 0.0002 | 0.3000 | 3 | 0 | 0 | 0.0685 |
| 2015 | BRAM | 0.6581 | 0.2887 | 0.2222 | 3 | 1 | 0 | 0.4245 |
| 2015 | CTBN | 0.8869 | 0.0004 | 0.3333 | 3 | 1 | 1 | 0.0804 |
| 2015 | GGRM | 0.7555 | 0.0092 | 0.5000 | 3 | 0 | 1 | 0.0049 |
| 2015 | INAI | 0.6727 | 0.1072 | 0.5000 | 3 | 1 | 0 | 0.2300 |
| 2015 | INDF | 0.5007 | 0.0002 | 0.3750 | 3 | 0 | 1 | 1.0029 |
| 2015 | INDS | 0.8811 | 0.0044 | 0.3333 | 3 | 1 | 0 | 0.0431 |
| 2015 | JPRS | 0.6842 | 0.1553 | 0.3333 | 3 | 1 | 0 | 0.5060 |
| 2015 | KAEF | 0.9003 | 0.0000 | 0.3333 | 3 | 0 | 1 | 0.0087 |
| 2015 | KRAS | 0.8000 | 0.0001 | 0.2857 | 3 | 0 | 1 | 0.1390 |
| 2015 | LMPI | 0.8327 | 0.0002 | 0.3333 | 3 | 1 | 1 | 0.8794 |
| 2015 | MASA | 0.5890 | 0.1589 | 0.4000 | 3 | 0 | 1 | 0.0438 |
| 2015 | MBTO | 0.6775 | 0.0009 | 0.3333 | 2 | 1 | 0 | 0.5766 |
| 2015 | MLIA | 0.7524 | 0.0006 | 0.4000 | 3 | 0 | 1 | 0.0011 |
| 2015 | NIKL | 0.8010 | 0.0044 | 0.3333 | 3 | 1 | 1 | 0.0082 |
| 2015 | NIPS | 0.6291 | 0.0601 | 0.3333 | 3 | 1 | 0 | 0.0718 |
| 2015 | PICO | 0.9401 | 0.0008 | 0.3333 | 2 | 1 | 1 | 0.8528 |
| 2015 | PRAS | 0.5407 | 0.0496 | 0.3333 | 3 | 0 | 0 | 0.1933 |
| 2015 | PYFA | 0.5385 | 0.2308 | 0.5000 | 5 | 0 | 0 | 1.3287 |
| 2015 | SMSM | 0.5813 | 0.0800 | 0.3333 | 3 | 1 | 1 | 0.0511 |
| 2015 | STTP | 0.5676 | 0.0319 | 0.5000 | 3 | 0 | 0 | 0.5783 |
| 2015 | TCID | 0.7377 | 0.0014 | 0.5000 | 4 | 1 | 1 | 1.5193 |
| 2015 | TRST | 0.5669 | 0.0861 | 0.5000 | 3 | 1 | 1 | 0.0533 |
| 2015 | TSPC | 0.7816 | 0.0007 | 0.5000 | 3 | 0 | 0 | 0.1875 |
| 2015 | ULTJ | 0.4451 | 0.1790 | 0.3333 | 3 | 1 | 0 | 0.1873 |
| 2015 | YPAS | 0.8947 | 0.0035 | 0.3333 | 3 | 1 | 1 | 0.8060 |

LAMPIRAN 3

TABEL UJI ANALISIS STATISTIK DESKRIPTIVE

| Descriptive Statistics | | | | | |
|-----------------------------|-----|----------|-----------|------------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| Kepemilikan Institusional | 117 | .0009 | .9565 | .678758 | .1713770 |
| Kepemilikan Manajerial | 117 | .0000 | .7647 | .065851 | .1196779 |
| Komisaris Independen | 117 | .2222 | .8000 | .392603 | .0945707 |
| Komite Audit | 117 | 2 | 5 | 3.09 | .435 |
| Audit Tenure | 117 | 0 | 1 | .45 | .500 |
| Independensi Auditor | 117 | 0 | 1 | .32 | .470 |
| Integritas Laporan Keuangan | 117 | .0011000 | 1.9352000 | .518149573 | .4836344398 |
| Valid N (listwise) | 117 | | | | |

LAMPIRAN 4

TABEL UJI NORMALITAS

| One-Sample Kolmogorov-Smirnov Test | | |
|------------------------------------|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 117 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .47069490 |
| | Absolute | .112 |
| Most Extreme Differences | Positive | .112 |
| | Negative | -.090 |
| Kolmogorov-Smirnov Z | | 1.215 |
| Asymp. Sig. (2-tailed) | | .104 |

a. Test distribution is Normal.

b. Calculated from data.

LAMPIRAN 5

TABEL UJI AUTOKORELASI

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .230 ^a | .053 | .001 | .4833615990 | 2.011 |

a. Predictors: (Constant), Independensi Auditor, Audit Tenure, Kepemilikan Manajerial, Komite Audit, Komisaris Independen, Kepemilikan Institusional

b. Dependent Variable: Integritas Laporan Keuangan

LAMPIRAN 6

TABEL UJI MULTIKOLINIERITAS

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-----------------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| (Constant) | .720 | .452 | | 1.591 | .114 | | |
| 1 Kepemilikan Institusional | -.488 | .298 | -.173 | -1.639 | .104 | .773 | 1.293 |
| Kepemilikan Manajerial | .070 | .429 | .017 | .164 | .870 | .762 | 1.312 |
| Komisaris Independen | .372 | .510 | .073 | .729 | .467 | .864 | 1.157 |
| Komite Audit | -.034 | .106 | -.030 | -.317 | .752 | .947 | 1.057 |
| Audit Tenure | .148 | .094 | .153 | 1.572 | .119 | .904 | 1.106 |
| Independensi Auditor | .048 | .099 | .047 | .490 | .625 | .938 | 1.066 |

a. Dependent Variable: Integritas Laporan Keuangan

LAMPIRAN 7

TABEL UJI HETEROSKEDASTISITAS

| | | Unstandardized Residual | |
|-------------------------|---------------------------|-------------------------|-------|
| Spearman's rho | | Correlation Coefficient | .031 |
| | Kepemilikan Institusional | Sig. (2-tailed) | .742 |
| | | N | 117 |
| | | Correlation Coefficient | -.105 |
| | Kepemilikan Manajerial | Sig. (2-tailed) | .262 |
| | | N | 117 |
| | | Correlation Coefficient | .115 |
| | Komisaris Independen | Sig. (2-tailed) | .216 |
| | | N | 117 |
| | | Correlation Coefficient | -.058 |
| | Komite Audit | Sig. (2-tailed) | .537 |
| | | N | 117 |
| | | Correlation Coefficient | -.058 |
| | Audit Tenure | Sig. (2-tailed) | .531 |
| | | N | 117 |
| | | Correlation Coefficient | -.046 |
| | Independensi Auditor | Sig. (2-tailed) | .619 |
| | | N | 117 |
| Correlation Coefficient | | 1.000 | |
| Unstandardized Residual | Sig. (2-tailed) | . | |
| | N | 117 | |

LAMPIRAN 8

TABEL UJI KOEFISIEN DETERMINASI

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .230 ^a | .053 | .001 | .4833615990 |

a. Predictors: (Constant), Independensi Auditor, Audit Tenure, Kepemilikan Manajerial, Komite Audit, Komisaris Independen, Kepemilikan Institusional

LAMPIRAN 9

TABEL UJI SIGNIFIKANSI SIMULTAN

ANOVA^a

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|-----|-------------|-------|-------------------|
| 1 Regression | 1.432 | 6 | .239 | 1.022 | .415 ^b |
| Residual | 25.700 | 110 | .234 | | |
| Total | 27.133 | 116 | | | |

a. Dependent Variable: Integritas Laporan Keuangan

b. Predictors: (Constant), Independensi Auditor, Audit Tenure, Kepemilikan Manajerial, Komite Audit, Komisaris Independen, Kepemilikan Institusional

LAMPIRAN 10

TABEL UJI SIGNIFIKANSI PARAMETER INDIVIDUAL

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | |
|-------|-----------------------------|------------|---------------------------|-------|--------|------|
| | B | Std. Error | Beta | | | |
| 1 | (Constant) | .720 | .452 | | 1.591 | .114 |
| | Kepemilikan Instiusional | -.488 | .298 | -.173 | -1.639 | .104 |
| | Kepemilikan Manajerial | .070 | .429 | .017 | .164 | .870 |
| | Komisaris Independen | .372 | .510 | .073 | .729 | .467 |
| | Komite Audit | -.034 | .106 | -.030 | -.317 | .752 |
| | Audit Tenure | .148 | .094 | .153 | 1.572 | .119 |
| | Independensi Auditor | .048 | .099 | .047 | .490 | .625 |

a. Dependent Variable: Integritas Laporan Keuangan